

The Secretary And the Employer

ELIZABETH K. WILSON

THE OCCUPATIONAL STUDY of the Greater Kansas City Area was undertaken in order to obtain accurate information about the industrial area in which most of the young people who live in that area will make their vocational adjustments when they leave school. Equally important was the further objective of establishing with the industries of the area a closer relationship on the basis of mutual interests, understanding, and needs.

Ten school districts of Kansas and Missouri, located within the Area, co-operated in making the plans, providing school personnel to interview employers, and publishing the report that contains the data obtained.

The details of this co-operative enterprise may be found in another publication.¹ The following report deals with the findings about the occupation of secretary and with some of the ways in which the significant data are being used in the high schools of the participating communities.

The secretary has been defined—following rather closely the Dictionary of Occupational Titles—as “a clerical worker who takes and transcribes dictation, makes appointments for the employer, meets people who call to see him, and is responsible for minor executive or supervisory duties assigned by the employer.”

¹Elizabeth K. Wilson and Richard A. Ball, *Occupation Study—Greater Kansas City Area*, Kansas City, Missouri, Executive Committee of the Occupational Study, Manual High and Vocational School, 1942.

Officials of more than five thousand firms, employing more than three fourths of the number of workers reported in the Greater Kansas City Area by the United States Census reports of 1940, were interviewed. Represented in the study were 2,059 employers in different offices and firms, who reported that they employed one or more secretaries. The number of secretaries represented totaled 7,164. By sorting the data by industry classifications, it has been possible to determine the industry groups in which most secretaries are employed in the Greater Kansas City Area.

Four of the 27 large industry groups reported 63 per cent of the secretaries. In the classification designated as “finance, insurance, and real estate,” 22 per cent of the secretaries were employed; 15 per cent were employed in wholesale trade firms; 14 per cent in transportation, communication, and other public utilities; 12 per cent were in the offices of professional men and women engaged in private practice. More than half of the industry groups employed less than 3 per cent of the secretaries in any one group.

Thus it is evident that knowledge of the 4 classifications employing more than 60 per cent of the secretaries is especially significant for the commercial students in the high schools of the Area. Information has been organized to make the study of each industry possible.

It is interesting to see what one can learn about secretaries in the industry group employing the largest number, namely, finance, in-

surance, and real estate. The firms interviewed in this classification numbered 352. The companies reported 10,962 employees, of whom 1,569, or 14.3 per cent, were secretaries. These same firms employed 1,433 managers, for whom most of the secretaries work. The information obtained was reported by the managers or other officials. More than half of the firms, 53 per cent, indicated that they obtained their secretaries by personal interview and written application; 32 per cent of the employers said that most of the contacts with applicants were made through friends already employed by the firms; 32 per cent indicated that they frequently used private employment bureaus; and 27 per cent said that they frequently used the public employment services.

The war has undoubtedly changed the picture of recruitment sources, but personal and written applications remain important. The implications of these facts for the training that is given in commercial classes are significant. They indicate the importance of experiences in making acceptable personal applications and accurate, neat written applications.

Training for Clerical Workers

Approximately two thirds of the firms interviewed indicated that they encourage continued training on the part of their secretaries. About the same number reported that if the work of the secretaries was not satisfactory, the firms dismissed them instead of changing them to other work or providing additional training.

In view of the fact that approximately 17 per cent of the employees of the same firms are general clerical workers, the schools are challenged to provide more specific guidance to their commercial students. Could some who do not develop the skills required for the secretarial jobs they hoped to obtain be given the essential training for the equally important service of the general clerical worker?

The whole study yields interesting facts in relation to the numbers employed as general clerical workers and the numbers employed in the more highly specialized secretarial work. The occupations of 168,020 workers were reported in the study; 4.3 per cent of them were secretaries, while 10 per cent were general office clerks. To serve the students and the communities most adequately, the commercial departments of the schools must give careful

ELIZABETH K. WILSON is director of high school counselling for the Kansas City (Missouri) Public Schools. The accompanying article is based on an occupational study made by a group of which E. H. Day was chairman and Miss Wilson was a member. Miss Wilson is chairman of the Missouri State Guidance Department, of which she is a charter member. She has two degrees from the University of Kansas and has taught in the summer sessions of three universities.

attention to the plan for training this larger group of clerical workers, who make such an important contribution to the total industrial picture.

Traits Considered Important

Employers were asked to select 5 traits that they regarded as important for their secretaries from a list of 12 traits previously suggested by men and women in industry. The 5 emphasized by all the employers were, in the order of frequency: dependability, accuracy, co-operativeness, courtesy, and cheerfulness.

Employers in finance, insurance, and real estate made a slightly different emphasis: dependability, accuracy, co-operativeness, courtesy, and neatness. Professional men and women indicated the following for their secretaries: accuracy, dependability, courtesy, co-operativeness, and cheerfulness.

Such trait patterns are available in the study for 42 occupations. They have significance not only for the commercial departments, but also for all who are interested in helping young people direct their growth toward the kind of personality that makes vocational adjustment most readily and effectively.

Abilities as Objectives

Individual teachers and schools, as well as specific departments of the schools, usually determine more or less formally certain abilities as objectives for their students. Employers have indicated no less definitely the abilities that they believe their employees should have acquired while in school. The 12 abilities that the employers mentioned most frequently are: arithmetic fundamentals, pleasant speech, following directions, logical thinking, memory, mental alertness, penmanship, physical alertness, reading, rhythm, spelling, and vocabulary. These terms are, of course, short-

ened statements of abilities that are implied. "Arithmetic fundamentals" is the abbreviated expression of "the ability to handle arithmetic fundamentals adequately in a job that requires their use."

All employers and other officials interviewed were asked to select from this list of 12 the three abilities that they regarded as most important for each pay-roll position. The 2,059 employers of secretaries mentioned most frequently the ability to follow directions as one of the three most important traits to develop in school. Almost as many employers selected mental alertness. Approximately half the employers of secretaries named both these abilities among the three most important for secretaries.

It is interesting to note that every one of the 12 abilities was regarded by some employers as important enough to be rated among the first 3. After the ability to follow directions and mental alertness, the abilities were ranked in the following order: logical thinking, arithmetic fundamentals, pleasant speech, memory, spelling, vocabulary, penmanship, rhythm, physical alertness, and reading.

The Importance of Reading

Comment has been made on the infrequent selection of reading as one of the 3 most important abilities to develop in school. Only 36 of the 2,059 employers named it as one of the 3 most important abilities for secretaries.

A careful recheck with many employers may be summarized in two statements: Reading is so important that the schools have always recognized it as an essential ability and have emphasized it throughout the school experience of most students. The individuals who dislike reading do not often complete secretarial training and obtain positions that involve a high degree of skill in that ability.

Because applicants and employees have been able to handle fairly adequately the demands made upon their ability to read, the employers felt that they were free to emphasize other skills that the schools had not stressed so consistently.

There are some similarities and differences in the reports on secretaries of men and women engaged in private practice and secretaries of firms in such industrial classifications as manufacturing, trade, personal and public

services, and finance. In both sets of reports, more than half the employers indicated that most of their secretaries were under 30 years of age.

Following directions, mental alertness, and logical thinking were given strong emphasis for secretaries in professional offices and in other firms. Pleasant speech was ranked third for the secretaries in professional offices and sixth for the firms in which they had less direct contact with the clientele.

Arithmetic fundamentals, on the other hand, was rated fourth for secretaries in the industries that were not in the professional group but eighth among the abilities as listed for the secretaries in professional offices.

One would not suggest that it is possible to provide experiences that will stimulate students to develop trait and ability patterns to satisfy the requirements of every occupation. Such strong emphases as those that appear in respect to pleasant speech, dependability, accuracy, and several others are significant and merit thoughtful consideration in planning experiences for young people in school.

In normal times, students have often stated that getting a chance to do secretarial work without experience was one of the most difficult and discouraging problems faced by young commercial graduates. Their assertions were confirmed by the reports of the employers. Seventy per cent of the professional men and women in private practice and 57 per cent of the firms in all other industrial classifications reported that they required experience.

Need for Co-operative Training

Does this not suggest to the schools the development of co-operative training programs for secretaries and other clerical workers? Such programs would include legitimate work experience before graduation. Many schools have already introduced part-time work for seniors in secretarial courses, just as schools of education have included practice-teaching in their curricula. Students find education more vital when they have the opportunity to apply their lessons in real situations. Apparently most employers believe that through experience secretaries obtain values that the employers are unwilling to forego by employing inexperienced applicants.

Space does not permit the discussion of other data. One outcome of the use of this

occupational study in the classroom is of especial interest. A secretarial class of 27 senior girls raised the question whether secretaries would have answered the questionnaires in the same way that the employers of secretaries had done. The class planned a follow-up study, which they made during the Christmas holidays. Members of the class interviewed 175 experienced secretaries employed within the area. The information obtained was compiled by the class for use in the commercial departments throughout the area. The essential traits listed by the experienced secretaries differed somewhat from those emphasized by the employers. The secretaries named most frequently: accuracy, neatness, dependability, pleasing personality, and understanding of the job. They placed following directions and co-operativeness as sixth and seventh.

Suggestions from Secretaries

One of the valuable contributions of the secretaries was the list of suggestions to students for their behavior on their first job. An adapted compilation of these hints for young workers follows:

1. Follow directions whether they seem important or not.
2. Don't complain.
3. Don't make alibis; it is better to admit mistakes.
4. Learn to take corrections without showing your feelings.
5. Be accommodating, but do not do the other fellow's work.
6. Cultivate a sense of humor.
7. Do not make your desk a dressing table.
8. Learn as much as possible about your job and the business of your firm. Be loyal to your firm.
9. Don't expect praise for everything you do well. Decide for yourself whether you have done the job right.
10. Cultivate your memory. Don't be guilty of losing as many things in the office as you lost in high school.
11. Do not pass the buck nor let it be passed.
12. Cultivate a feeling of responsibility for the success of the business of your firm. Make yourself worth your salary.

The information gained by the study and its use in further activities are of inestimable value. The most important results, however, are in-

herent in the co-operative nature of the venture. Education and industry, employees and employers, students and teachers—all who have an interest in the growth and adjustment of youth in the community have made a contribution co-operatively that offers significant guidance for more accurate understanding and more intelligent participation in the life of the Greater Kansas City Area.

Commerce Association Sponsors Retailing Class

ALTHOUGH AN EMERGENCY was responsible for the appointment of C. G. Phipps, managing secretary of the Mattoon (Illinois) Association of Commerce, as instructor of a class in retail salesmanship, the resulting association of business with education has been a happy one.

Elmer Miller, Mattoon high school teacher, went into the Army, and H. B. Black, superintendent of schools, was unable to fill the vacancy. Mr. Phipps, who combined university training with experience in the shoe business, undertook to carry the class, in which only two students had signified their intention of registering. As part of a recruiting campaign for the class, classes were opened to juniors, a bulletin was issued, and the course was recommended to all eligible students. Mr. Phipps called on retailers, and their response was immediate and gratifying—they offered part-time openings for between thirty and forty students.

Under the sponsorship of the Association of Commerce, the course finally enrolled twenty-three girls and four boys, all of whom were placed in part-time jobs at 25 cents an hour or more in a variety of retail stores.

Class study is devoted to basic attitudes and to a standard textbook on retailing. Mattoon businessmen are frequent guest speakers, as well as observers and counselors. This routine is broken by occasional field trips in connection with advertising, window display, record procedure.

Students like the atmosphere of the classroom, which is downtown, in the auditorium of the Association of Commerce. Merchants and employers like the convenient meeting place, also, and feel that they have a direct interest in the success of the class, since it meets on their property.

Teachers who desire detailed information about this co-operative venture are invited to correspond with Mr. Phipps.

Buy More War Bonds!

*Illegible handwriting is the cause
of this too frequent admonition.*



Print, Don't Write!

Part 1

WILLIAM E. GAY

THE POST OFFICE TELLS us that last year 12,271,677 letters were destroyed by the dead-letter office.¹ The letters were undeliverable principally because of illegibility of names and addresses. The dead-letter office returned to senders 79,475 letters that contained money amounting to \$133,077. The post office gets a truly representative cross-section sample of the handwriting of the nation; it asks us: "Print, don't write."

The *Reader's Digest* of October, 1943, says, "The United States Army rejected 750,000 men because they cannot read and write. Three million persons in the United States today cannot sign their names." On all

blank forms the armed forces caution the inductees—"Print, don't write." At every place where a blank form must be filled out we are told: "Print, don't write."

Recently an executive of a large department store that employs thousands of young women informed me that the training department of his store would soon include a course in printing because of the appalling amount of errors caused by illegible handwriting.

For many kinds of work the typewriter is indispensable. But milkmen, salesgirls, postmen, shipping agents, and millions of other workers who carry on the world's business must write longhand. Their handwritten records must be legible, or costly errors will occur in posting and transferring to permanent records.

¹ *Praeger's Postal Digest*

Normally, between 50 and 70 per cent of high school graduates obtain office jobs doing pencil-pushing, such as posting, at least part of the day. They must write everything from small script on closely ruled ledger sheets and card records to large crayon writing on blackboards, tallies, recaps, charts, and graphs.

Businesses, industries, and professional offices lament that too many high school and college graduates are poor in arithmetic, writing, spelling, and reading—or at any rate they do not intelligently interpret and follow simple printed instructions. These graduates are ill-equipped to do practical, specific tasks of any kind for which business will

pay them wages. Employment figures indicate that many high school students fritter away precious years on languages, sciences, arts, higher mathematics, and other subjects that they will neither remember nor use, when they do not have a firm grasp of the fundamentals—reading, writing, arithmetic. A course in remedial handwriting is complementary to a practical business course.

Three main reasons are usually offered in explanation of illegible writing.

1. *People don't know how to write.* For most children penmanship, or handwriting, begins in the third grade. (And there it ends for most of them.) After the fourth grade, progressively less and less emphasis is placed on writing. Almost all teachers after the fourth grade criticize and complain about illegible

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|--------------------|--------------------|
| 1. <i>hitler</i> | 7. <i>llannu</i> |
| 2. <i>ruvup</i> | 8. <i>inverted</i> |
| 3. <i>llinlaw</i> | 9. <i>lerr</i> |
| 4. <i>river</i> | 10. <i>taulser</i> |
| 5. <i>reminice</i> | 11. <i>citaur</i> |
| 6. <i>maels</i> | 12. <i>earu</i> |

Can you read these words?

See key on page 313.

writing, but they do not show the student how to correct his faults. Nobody does anything about it except a few private and parochial schools that apparently have a greater regard for the importance of good handwriting than most public schools have.

So many leisure-time activities, extracurricular activities, and required courses are being crowded into the curriculum that the fundamentals, especially handwriting, are being shunted into oblivion in about the eighth grade. By the time the tenth grade is reached, we begin to encounter a few teachers who actually believe that ability to read adequately equips today's streamlined student, while ability to write is irrelevant, immaterial, and inconsequential. This premise lacks supporting evidence and is untenable.

We do find that a few teacher-training colleges require the worst writers to take a full-time course in remedial handwriting in the freshman or sophomore years. However, some professors in the junior and senior years refuse to accept anything but typewritten work from students.

In many cases, the teacher who teaches handwriting to third graders has had no instruction in handwriting beyond the third grade and is therefore unfamiliar with any scientific method of teaching handwriting. Consequently, the pupils learn to write after a fashion—probably the way teacher writes. Such a disorganized, slipshod plan for teaching an essential skill, coupled with so many years of apathetic tolerance by teachers, curriculum planners, and administrators, fully merits the indictment aimed at our schools by those who hire the graduates and have to contend with errors and the illegible scrawls and figures.

2. *Most people are in too much of a hurry to write legibly.* Lack of time or the pressure of more important duties is frequently given as the reason for poor writing. "In a hurry" explains but never excuses the illegibility that wastes some other person's time in trying to decipher the scrawl. It is illogical to sacrifice legibility for speed; business neither expects nor condones it. We teach children never to be in so much of a hurry that they neglect common courtesy—a dogma equally applicable to adults.

3. *Most persons don't care whether they write legibly.* (In many cases there is no other plausible reason.) Fastidious people who

WILLIAM E. GAY is an instructor and research specialist in longhand and shorthand at the Milwaukee (Wisconsin) Vocational School. He holds a degree from Whitewater State Teachers College and has done graduate study at the University of Wisconsin, Madison. Mr. Gay has had varied experience — as a high school teacher, court reporter, newspaper reporter, accountant, income tax consultant, and sales correspondent.

know the value of good impressions consider good handwriting a necessary adjunct to business personality, compatible with careful grooming and correct speech. A careless writer is not necessarily slovenly about anything else, but frequently a prospective employer makes that deduction from a carelessly written application form.

A scientifically designed course in remedial handwriting should be based upon those letters and combinations of letters that most people make illegibly and have difficulty in writing. Beyond the eighth grade, the handwriting work should be almost entirely of a remedial character, because eighth graders already know how to write—more or less. There is a difference between teaching persons to write, and teaching poor writers to improve the legibility of their handwriting by eliminating their faulty handwriting habits and establishing new, correct habits.

A frequency tabulation and analysis of the most common handwriting faults and errors in several thousand handwriting samples taken from writers from all over the western hemisphere present a common denominator of about twelve to fifteen principal errors that make writing illegible or difficult to read. This common denominator suggests a core around which to build a set of lessons and drills that adequately meet the needs of probably 99 per cent of all writers up to a certain point. After twelve to fifteen lessons, the remedial instruction changes from group instruction to individual instruction, because no two people have the same handwriting faults, errors, or peculiarities from then on. It is astonishing and gratifying to observe satisfactory results that the first twelve to fifteen lessons achieve with almost everyone's handwriting.

Teachers may assume that every penmanship book fits the needs of all children in all schools equally well, but this is not true. Most penmanship books are designed for third grad-

ers. The books therefore begin with *a* drills and end with *z* drills. No good is accomplished by forcing a student to practice monotonous drills on all letters of the alphabet, when probably all he needs is specific drill on only five or six letters. In the small school, almost any remedial handwriting text could be used in the higher grades; but in large schools, in trade schools, and in vocational schools, where the children come from many parts of the country, backgrounds vary so much that no text fits the majority of students.

Individuality Not Lost

Is it implied that everyone should write exactly alike? Not at all. Some persons might become apprehensive lest their individuality become obscured in the great mass of common writers. Of course, theoretically, if we used the identical instruction book in every class, then everyone would write exactly alike. However, no two teachers teach exactly alike, and no two writers will write exactly alike even though they have had identical instruction. If illegible handwriting is one of the distinguishing pillars of individualism, then it would be easier on the rest of us if the cherished individualism were lost.

Personal observation and correspondence with hundreds of teachers from all over the country have made me realize that commercial teachers write somewhat alike, but that is to be expected, because most commercial teachers are required to take courses in methods of teaching penmanship and also in remedial handwriting to bring their own writing up to the standard expected of students. They definitely do not write exactly alike, nor have they lost their individuality.

A tool so universally used throughout the

Key to illegible handwriting on page 311.

- | | | |
|------------|--------------|-------------|
| 1. better | 5. reminisce | 9. beer |
| 2. surveys | 6. work | 10. tanker |
| 3. Mindaro | 7. Warren | 11. citrous |
| 4. river | 8. inverted | 12. eraser |

civilized world should be standardized, like English and arithmetic. This does not mean that we should devote too much time to a certain slant, speed, arm movement, and the like. On the job, nobody stands with a stop watch checking speed, or measures the deviation of slant east or west of the perpendicular, or cares anything about arm movement. The important factor is legibility—not "How did you get it?" but "Have you got it?" On the job, most writers haven't the ideal, comfortable surroundings for easy arm movement.

There is no justifiable reason for maintaining so many different systems or methods of writing as there are. All systems should be combined and co-ordinated into one standardized script alphabet in which the letter formations are identical in all penmanship books. It breeds confusion and chaos for the child when one school teaches a certain method of writing a letter while another school teaches an entirely different method. At present, children learning to write have to become familiar with two or three different *e's*, *r's*, *i's*, *d's*, *p's*, *x's*, and so on. Unless a halt is called, everyone will have to learn not only to write, but also to write in the several different scripts used in various sections of the country.

[To be continued]

Geography in World Affairs

GEOGRAPHIC KNOWLEDGE is vital in a world at war. The teaching of world geography and of the intelligent use of the geographer's tools—the map and the globe—is a real challenge to schools. If a good job is done, the prospective inductee will understand what the concept of the world as an organic unit means. He will acquire a foundation for skill in map reading by learning the function of co-ordinates, the meaning of map symbols, and the use of the scale of representation. In addition to this knowledge, all soldiers need to have intensive field training in map reading.

The important outcome of a study of world geography is that the student have at least a partial understanding of why some regions are great industrial centers whereas others are desolate and unproductive; why some areas always figure in world military strategy, and why such knowledge is important in war and the peace to follow. The outcomes of teaching the use of maps should be: (1) knowledge of "where," "how large," and "how far"; and (2) an ability to "read" maps, to be able to secure a needed answer from the wealth of information given.

—*Education for Victory*

Let's Defer Closing Entries

JACK G. EDELMAN

Evander Childs High School, Bronx, New York

WHEN SHOULD the closing of the temporary capital accounts be presented to pupils? Is this topic most effective when it is taught very early in a student's bookkeeping study, as soon as the temporary capital accounts have been introduced, or is it better to defer this subject until a later time, after the financial statements and the trial balance have been developed?

In my school it has been the practice to introduce the closing of the temporary capital accounts during the fourth week of Bookkeeping I, directly after the profit and loss, sales income, and proprietor's personal accounts have been taught. Several members of the department are of the opinion that they have not been entirely successful in teaching this topic.

It is my impression that there are two reasons why pupils fail to master closing entries under the present plan: The topic is presented too soon, and an unwarranted emphasis is being placed on it. When this topic is presented to pupils during the fourth week in Bookkeeping I, the students have not yet become properly acclimated to the study of bookkeeping. While it would seem to be logical to develop in pupils, even at this early time in their bookkeeping careers, the realization that the reason for keeping records is to be able to determine the net profit and the net worth of the proprietor, it does not seem necessary to insist that these results be obtained by closing the temporary capital accounts.

This leads to the second reason mentioned above. The closing of temporary capital accounts is being given an emphasis which is not deserved. The procedure should not be taught for the purpose of determining profits, as a substitute for the profit and loss statement; it should be presented simply as a means of recording the profit and the new capital in the books, and in order to get the books ready for the next year's entries.

Under the present plan, I believe that while a few of the better pupils do master the topic,

and another group does manage to get the closing procedure correct by memorizing the steps (without necessarily obtaining a clear understanding of what they are doing), many in the class flounder along in a robotlike manner, trying to record something they simply do not grasp. Since temporary capital accounts are closed at the end of a vast number of exercises throughout the term, those pupils who fail to understand the work never develop a liking for bookkeeping. This causes a great decrease in the number of pupils who continue the subject after the first year.

During one term last year, while serving as chairman of the Accounting Department in the Morris Evening High School of New York City, I decided, as an experiment, to delay the study of the closing of the temporary capital accounts until the end of Bookkeeping I. The following comments reflect my impressions of the result of this deferment.

The Results of Deferment

Pupils were able to determine the profits made by the employer as well as the net worth easily enough, without closing the temporary capital accounts, through the preparation of the financial statements. Therefore, for the purpose of finding net profit and net worth the closing of the capital accounts is unnecessary.

When the topic is deferred, pupils can more readily see that the actual determining of the profits and of the net worth of a business are simple arithmetic problems, not complex matters of bookkeeping. To be more specific, it is not necessary, in order to determine profits and proprietorship, that bookkeeping entries be made transferring cost of goods sold to Sales Income, gross profit to Profit and Loss, etc., etc.

Under the former plan, a confusing feature was that it became necessary to teach the closing procedure first in one way and then to reteach it later. To illustrate, assume a starting inventory of \$1,800, purchases of \$3,000, freight inward of \$200, and ending inventory

of \$1,000. At the beginning of the term we taught the closing as follows:

MERCHANDISE STOCK

1943			1943	
Jan. 2-31	5,000-		Dec. 31 Sales Income	4,000-

and then later on, after the Merchandise Stock account was broken up, the procedure changed to:

MERCHANDISE PURCHASES

1943			1943	
Jan. 2-31 Purchases	3,000-		Dec. 31 New Inventory	1,000-
Dec. 31 Old Inventory	1,800-		Dec. 31 Sales Income	4,000-
Dec. 31 Freight In	200-			

The plan suggested will require no teaching of this topic, at least until the Merchandise Stock account has been broken up, thus eliminating subsequent reteaching.

Under the present plan still another process required reteaching. This is the end-of-month routine. During the early weeks of the term the closing procedure is (1) closing the ledger and (2) preparation of statements. Later on, after the trial balance has been taught, the procedure is reversed: (1) preparation of statements and (2) closing the capital accounts (using the profit and loss statement as a guide). The suggested plan requires no change in end-of-month work, as it eliminates the first procedure entirely.

The deferment of this topic permits the saving of a great deal of time in the work of the term. This allows for extra drill in analyzing and recording transactions, in preparing and checking trial balances, and in preparing financial statements. The trial balance and the financial statements become the terminus of all problems, just as they are employed in the business world for eleven out of the twelve months of the year. Incidentally, the earlier use of the profit and loss statement enables pupils better to learn this statement.

The balance-sheet approach to the study of bookkeeping fits in very well with the deferment of the closing of the capital accounts. Pupils can still see the relationship existing between the elements of the fundamental equation. It is not necessary to close these accounts in order to use this particular means of teaching bookkeeping.

A Criticism of the Plan

A criticism of this plan of removing the closing of temporary capital accounts from the first weeks of Bookkeeping I is that the ac-

counts, at the end of the week, month, or year, fail to reflect the actual value of the asset on hand. Cost of goods sold is not credited to the merchandise account, expense accounts are not credited for the used-up portions, and so on.

I do not think that it is essential that these entries be made, since both the balance sheet and the profit and loss statement are made from the account balances *and* the inventories—not from the account balances alone. Pupils can readily be made to understand that these adjustments are not needed after a week or a month of business because we may wish to use these same accounts until the end of the year.

Incidentally, most of our early problems are only for a week or a month; and once this concept of continuing the use of the same accounts to the end of the year has been developed, pupils never feel it necessary that the accounts must reflect the actual value of the asset items when the statements are prepared.

In conclusion, it is my contention that the closing of temporary capital accounts is not essential for a proper understanding of the purpose of keeping books; namely, to enable the proprietor to determine his net profit and his net worth. Therefore, there is no need for this topic in the early weeks of Bookkeeping I. Moreover, the closing of the capital accounts should be taught from the point of view of recording the profits and the new capital in the records, and of preparing the books for the new year's entries, not for the determination of net profit and proprietorship.

From a practical standpoint particularly, a bookkeeper is not generally asked to close books; rather, he is supposed to be able to record transactions in the books and to check his figures by taking off a trial balance and schedules. I do not in any way imply that the

pupils should be taught only what they may be called upon to do in actual practice. An understanding of financial statements, for example, is essential for a proper insight into the need for keeping books. The closing of temporary capital accounts in the early weeks of Bookkeeping I is one topic that, in my opinion, is not necessary for this understanding. So, I suggest, let's "defer" the closing entries, at least until the end of Bookkeeping I, and when we do teach this topic, let's give it "limited service."

IBM Elects a Woman to Vice-Presidency

RECOGNIZING THE IMPORTANT PART women are playing in business, the board of directors of the International Business Machines organization recently made Miss Ruth Leach a vice-president of the corporation. At the same time, Miss Mary Schultz was appointed assistant vice-president.

Miss Leach is the first woman to hold a corporate office with IBM. She has served IBM as manager of systems service, as a member of the employees school faculty, and as secretary of education for women, and has visited almost every IBM office in the United States and Canada.

In announcing the election of Miss Leach, Thomas J. Watson, president of IBM, said, "We are adding women to our executive staff, through promotions, in order to make sure that the women in every department and branch of IBM receive maximum assistance in carrying on the work they are doing. It will enable us to bring about greater co-ordination of the activities of the men and women in our organization."

Prize-Winners in the November Letter-Writing Contest

The following students were awarded prizes in the letter-writing contest published in the November issue of the BUSINESS EDUCATION WORLD. Names of teachers are in italics. Another letter-writing contest is being planned for the April issue.

FIRST PRIZE—\$3

Mary Susan Crump, Meredith College, Raleigh, North Carolina. *Estelle L. Popham.*

* SECOND PRIZE—\$2

Mary Theresa Becker, St. Clement High School, West Somerville, Massachusetts. *Sister Mary Janella.*

OTHER PRIZES—50 cents in War Savings Stamps
Margaret Brown, Notre Dame College, Ottawa, Ontario, Canada. *Sister St. Margaret Maureen, C.N.D.*

Doris Coble, Senior High School, Redlands, California. *Jessie M. Curry.*

Laraine Gralike, High School, Decatur, Illinois. *Elizabeth Jobsen.*

Marie Hoffelt, St. Michael Central High School, Chicago, Illinois. *Sister Cuthbert.*

Lucy Hunter, Kansas State Teachers College, Emporia, Kansas. *S. J. Turille.*

Audrey Laferriere, St. Joseph's College, North Bay, Ontario, Canada. *Sister Isabel.*

Marian Lowery, Webber Township High School, Bluford, Illinois. *Genevieve Weaver.*

Joy Parker, St. Joseph's Business School, Lockport, New York. *Sister Marie Frances.*

Glenda Stark, High School, Dexter, Missouri. *Mrs. Christine Desmore.*

Mavis Walker, High School, Albuquerque, New Mexico. *Lillian M. Kieke.*

B.E.W. STOCK CLEARANCE BARGAINS (See page 354)

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Business Education Index for 1940, 1941, 1942

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Name

School

City State

In the stepped-up naval training program, a course is stripped to essentials—with gratifying results.

A Wartime Course in English

GEORGE L. BARNETT

THE NECESSITY for correct, clear, and concise communication in our armed forces has been recognized by the establishment of required courses in English for certain branches of the Army and Navy. The program of the United States Naval Training School (Storekeepers) at Indiana University includes such a course.

Not only are the usual matters of spelling, punctuation, capitalization, and grammatical expressions studied, but accuracy, clarity, and adherence to naval form and terminology also receive considerable attention. This is functional English—stripped to the essentials. Literature and literary expressions have no place in the curriculum of the naval school. Trainees are taught to use English in the way they will use it in their work.

Revision for Improvement

As given in this school at the present time, the course in English and Correspondence represents the product of constant revision for improvement. While the scope of the work has been prescribed by the Navy, the preparation of materials and the methods of teaching them have, from the beginning of the school (July, 1942), been determined by the civilian instructors. The absolute essentials and the best means of teaching them in the minimum time have been ascertained from more than a year's experience. That this has been done successfully is borne out by the fact that graduates of this school have been commended for their abilities more than once by high-ranking officers.

The limitation of a trainee's period of instruction to twelve weeks has necessitated a departure from the methods commonly employed in the high school or college-freshman English course. The students attend the same classes every day for five and a half days a week. Each class lasts fifty minutes—time spent en-

tirely in instruction. There are evening periods for voluntary study, with instructors in each subject on hand to assist, but the English course, like the other courses, is designed so that all the work, including all learning activities, is accomplished in the class periods.

Drill Sheets

Since classes average about thirty-five students, it is not feasible to devote much class time to individuals. The class must progress as a unit, and certain aids have been found valuable in effecting this progress. Duplicated materials constitute the "textbooks." These materials provide the fundamental essentials.

It is the teacher's duty to present these materials with explanations and illustrations so that the students can learn or memorize their contents in class. The formal-lecture method is not used. The teacher discusses the material, allows opportunity for questions, and then makes use of written or oral group drills, occasionally keeping up individual attention by recitations.

Large charts, especially of the naval letter forms, as well as blackboard illustrations, have been found extremely helpful in presenting the material to the entire group in a visual manner. Motion pictures, such as one showing the handling of classified documents, and strip films accompanied by sound tracks, such as one on the naval letter forms, are available. Facilities are provided for the creation of new ones by the instructional staff as the need arises through revisions in naval procedures.

The most frequently used and widely applicable learning device is the drill sheet. These sheets contain errors for the student to correct. They are invaluable in fixing new phases of the work, and they provide an opportunity for applying newly learned essentials. The instructor may collect the completed sheets. Oftener, however, they are used for oral reci-

tation. General discussions and opportunity for questions are always provided before going on to another phase of the course.

There is no such thing as homework in this English course. The learning activity takes place in the classroom by means of group or individual class drills, or by means of written drills. Mnemonic devices are sometimes suggested by the instructor, or better yet by a trainee, to simplify the memorization of those features that must be memorized rather than learned. Constant use of the blackboard by trainees as well as by instructors supplements the oral drills by effective visual means.

SPELLING

Spelling ability is essential to a naval storekeeper who will have to write reports, orders, and letters. Words of high frequency in this job are presented, together with commonly misspelled words, at the rate of 140 every two-week period. These are given twice a week in lists of 35. Various methods have been tried in "teaching" these words, but the one most successful involves the use of both oral and visual impression.

The instructor reads the list as the students follow on the page. He pronounces the words carefully, noting any peculiarities in certain words, observing their conformance to, or departure from, a certain spelling rule, and making an occasional suggestion of an association that will help in remembering the spelling.

For example, to say, "*Cemetery* is an *eerie* word," emphasizes that all the vowels in this word are *e's*. Again, the observation that "*Visibility* is all *eyes* (*i's*)" helps surprisingly in preventing its misspelling. The more punlike and absurd the words are, the better, for those are most often remembered.

While the important spelling rules are reviewed and the lists partially arranged so that there are groups of words illustrating a rule, the memorization of rules is not required. They are given for what they may be worth to the trainee. Some trainees are merely confused by rules.

Having read the list, the instructor allows time for questions on spelling, pronunciation, definition, or syllabication. Then a few minutes are allowed for individual review. Many trainees spend this time voluntarily writing out some of the harder words on scratch paper.

DR. GEORGE L. BARNETT, supervisor of English and correspondence at the Naval Training School, Indiana University, Bloomington, received the Ph.D. degree from Princeton University in 1942. He taught English, French, and Latin at Randolph-Macon Woman's College, Lynchburg, Virginia for two years. He is a member of several fraternities, among them Phi Beta Kappa, and of the Modern Language Association of America.



Finally, books are closed, and the students write the words to dictation and afterwards check them with the printed list. To save the time of checking and to vary the procedure, an alternative method is often used: that of having the instructor write the word on the board after he pronounces it. Then the trainee can check immediately after writing each item. To encourage preliminary study, the instructor occasionally calls on someone from the class to write the words on the board. Then the others have the privilege of disagreeing if they think a word is incorrectly spelled.

It is surprising how well trainees learn how to spell when taught in this manner. It is effective, for one thing, because they learn the words in the way they will use them, in writing. The test in spelling is dictated and the papers graded by the instructor.

At one time mechanical tests were tried, whereby a list of words—some correctly spelled, some incorrectly—was given for the student to distinguish. This, of course, could be machine graded, but the greater satisfaction of the students with the dictation type of test, as well as the far better results of that method, led to the change.

After all, ability to detect a misspelled word is a matter of proofreading and is entirely artificial for anyone but a proofreader. Some students just couldn't pass a spelling test given the mechanical way. With the dictation method, it is only occasionally that a consistent failure is found, and, interestingly enough, such a case is usually poor in other subjects.

PUNCTUATION STUDY

Punctuation in the course given in the naval school is a review for many, but for those who have been away from the schoolroom for

five years or more it is virtually a new subject.

For both types of students it is necessary, because of limited time, to concentrate on the essentials, and a large amount of material can be omitted when considered from the point of view of practical use rather than of the artificial use found in so many school themes. The use of the comma, semicolon, colon, and apostrophe is discussed. Here, as elsewhere, rules are never memorized; they are introduced only when they are a definite aid to logic.

Outside of the punctuation of the various types of naval letters, the problems are exactly the same as those emphasized in most English grammar and composition courses. One help in teaching them is the use of a line chart with solid lines representing independent clauses; broken lines, dependent clauses; and dotted lines, phrases. Use of this device on the board also saves the time of writing out sentences and is useful for reviews. It provides a visual image that is retained, whereas the punctuation of a particular drill sentence is rarely remembered.

Need for Fundamentals

The number of trainees who have not completed high school averages less than 1 per cent; many have had college training. Nevertheless, there is usually a sizable group incapable of distinguishing a phrase from a clause, or of identifying the various types of clauses. Such knowledge in itself, of course, is of no value, but since correct punctuation depends upon an understanding of the structural relationship of expressed ideas, these fundamentals are a prerequisite.

The majority of the trainees enter the English course with an inadequate comprehension of the fundamentals and with the habit of punctuating according to "looks" or, occasionally, according to whether or not there is a pause in the sentence. For this reason, at least one period is devoted to a brief review of the general nature of clauses and phrases. Sometimes two or three periods are given to this review.

Punctuation is then seen as a matter of sense—a necessity for clear reading and perfect understanding. Such time spent on basic terms and fundamentals has been found necessary for the poor students and desirable for

the better ones. Trainees who have a good understanding of punctuation on entering the course are in the minority and are usually the most eager for this streamlined review.

The drill sheets mentioned before have their greatest value in the teaching of punctuation. Time-tried sentences, with punctuation to be inserted by the trainee, or with incorrect punctuation to be noted and corrected, are distributed on individual stenciled sheets after a phase of the work has been thoroughly discussed. These sheets are worked out in class, usually by having the instructor call on individuals for the correct reading.

The Value of Drill Sheets

Intense interest is manifested in this type of drill, for its value is twofold. It is a teaching device showing correct usage by example after rule and theory have been studied, and it is a fixation type of review. The pages are punched so that they may be inserted at the proper places in the syllabi for future reference.

The use of drill sheets may be expanded by questions, coming from instructor or student, as to what the punctuation would be if a certain sentence were somewhat changed. Although the instructor may create his own illustrative sentences, the printed material saves time (a necessity in this wartime course), and more interest and permanent value are obtained by having for each student a copy of the sentence under discussion. Each instructor contributes to these sheets, as they are constantly revised, improved, and supplemented.

In passing, it may be of interest to note that the distinction between the restrictive and nonrestrictive clause is the most difficult for the average student to grasp. It is also probably the most important feature in punctuation, because an incorrect usage can sometimes entirely change the meaning of a statement. One entire drill sheet is devoted to this problem, and there is no doubt of its efficacy.

GRAMMAR

The time devoted to an analysis of common grammatical errors, though considerably less than that spent on punctuation, is well spent. Students are eager for the opportunity to ask questions brought to their minds by this study. Emphasis is placed on usage of verbs and verbals. Agreement of subject with verb, col-

lective nouns, linking verbs, and the bothersome dangling modifier consume most of the time given to this subject. After the matter of unity is touched upon, we stop, for the more refined matters of composition belong to literary English and not to the functional.

NAVAL CORRESPONDENCE

The chief practical application, for naval storekeepers, of this study of spelling, punctuation, and grammar lies in the composition of naval letters. Experience in business offices is of little use to a trainee here, for naval letters must be written in definitely prescribed forms that show little resemblance to the ordinary business letter.

The punctuation of the various parts is studied along with general punctuation. Considerable time is then spent on the theory and practice of the various forms, a general overview of the naval filing system, and the use of endorsements. The text of naval correspondence is studied on the basis of impersonality, accuracy, and conciseness. A balance must be struck between brevity on the one hand and the use of complete sentences on the other. As an aid to this study, sample letters are studied in detail. Finally, the actual creation of letters from typical data is practiced.

Practical Production Problems

Having studied the details of correspondence, the trainee, near the end of the twelve-week course, composes actual letters under the supervision of the instructor. Unorganized data, devised so that the matter of the letter is typical of the kind of letters written by storekeepers, provide the material for this work. Later on, letter production problems, developed in co-operation with the typing department, may be given. These involve the creation of complete letters under the practical conditions of typing while composing from unorganized data.

The same sort of problem serves as a final production test. Naval usage, form, and spacing cannot be adequately tested on a true-false type of test; and ability to detect errors on a mechanical test is not necessarily an indication of ability to produce an acceptable letter. Hence the adoption with great success of the production test, which measures practical ability under typical working conditions. The grades for this test and for the production spelling

tests supplement the grades assigned as a result of the biweekly and final mechanical test.

Implications for Public Schools

Some general observations may be drawn from this analysis of a wartime English course. These may have extensive implications in the planning of postwar English courses in grammar and composition not only in high school but in the freshman year of college.

First, since this study is based on more than a year's experience and deals with the reactions of men and women representing a cross section of society, education, and geography, one is inclined to conclude that the average high school in the United States has not succeeded in teaching—so that it will stick—the application of correct grammatical usage and practical punctuation.

Second, the teaching of these essentials can be speeded up with no loss in efficiency and perhaps with some degree of gain. The twelve-week course in English taught in the Naval School at Indiana University is only partially devoted to the foregoing material; other non-English phases of the naval program are included in the same course.

Third, the excellent results obtained from drill sheets and from the visual aids mentioned suggest that a more extensive use of them as a teaching device, as well as a review method, might prove most valuable for high school and college courses dealing with English grammar. Furthermore, grammar and punctuation are too often taught *in vacuo*—as details that do not exist outside the classroom. And the student, especially in high school, fails to connect the study with actual usage. The practical application of the mechanical aspects of writing promotes interest and provides a reason for their study.

Finally, and this statement has important implications, the majority of the trainees in this naval school seldom commend their earlier training in English. The fault may lie with the system, or it may stem from the natural lack of interest evident in high school students for such things as grammar. But most of them are interested in improving their written expression; the years away from school have shown them the necessity for it. This fact should stimulate all teachers of English to a greater effort in developing more effective and more interesting methods of learning.

Excerpts from Drill Sheets Used in the Naval Training School

Mr. Barnett has sent us the following sentences as examples of the material used in the drill sheets mentioned on page 317.

Supply Semicolons, Colons, and Other Punctuation

The flight equipment was not turned in to the Supply Department therefore information on which to base a missing survey is requested.

These items are representative of stock class 37 footballs tennis rackets checkerboards and asbestos gloves.

Life jackets lose much of their efficiency if they are allowed to remain damp over long periods hence they must be frequently aired.

Insert Apostrophes and Other Punctuation

Captain Jones approval of Walker and Wrights contract has not yet been secured.

In the case of an officers approach while the men are actually at work the call to attention need not be given.

A storekeepers duties are varied however in a large office a particular storekeeper may have only one specific task to perform.

Comma Drill

If found not physically qualified you will proceed to your home and consider further directions herein canceled.

Though there were no WAVES in the last war there were some women auxiliaries and so I am told they contributed much toward the war effort.

This new ruling however it may be interpreted is unsatisfactory; its ambiguous statements and optional features however are especially annoying.

Punctuate and Supply Capitals

The u s s essex of which richard brown lt comdr usn is commanding officer has recently docked at san diego california.

In the absence of the disbursing officer naval air station key west florida it is requested that a disbursing officer be designated.

On 7 december 1941 many ships of the united states navy were damaged or destroyed but a year later to the surprise of many of us the navy was considerably stronger than before the japanese attack.

News from Washington

THE WAR CONTINUES to ravage education. Inroads against the classroom and against the minds and bodies of school youth continue unabated.

The potentially most destructive development in education today, according to the N.E.A. Research Division, is the decline of teacher education.

The teachers' colleges have declined 60 per cent of their prewar enrollments. In the same period, the number of emergency credentials has increased from 2,300 to 50,000—an increase of 2,000 per cent.

Public high schools have lost more than a million pupils since the war began. At present (December, 1943), the high school population is 6.2 per cent lower than last year. The number of boys dropped 15 per cent; the number of girls, 5 per cent.

Only 66,000 men and 152,000 women entered various institutions of higher learning this fall.

SCHOOLS AND COLLEGES in the United States own and operate about 22,800 16 mm. projectors; 12,000 of these are silent.

THE FEDERAL RADIO EDUCATION COMMITTEE has inaugurated a monthly educational radio program-listing service. Twenty-seven network programs are on the first list, which has been sent to all state school superintendents and distributed by them to teachers.

Elizabeth Goudy, coauthor with Lt. Francis Noel of the B.E.W.'s series on audio-visual aids, is a member of the advisory committee.

A RECENT GALLUP POLL showed 63 per cent of adults queried in favor of a year's compulsory military service for boys between 17 and 21 after the war, with 29 per cent against it and 8 undecided.

Scholastic Magazine's Institute of Student Opinion put the same question to 130,000 high school students. About half the boys favored such service; 45 per cent objected; the rest had no opinion. Of the girls, 59 per cent rejected the idea of military service for their brothers; 31 per cent liked it.



J. EVAN ARMSTRONG

46th Convention of N.B.T.A.

Held with M. B. E. A. in Detroit

December 28 and 29, 1943



JAY W. MILLER

THE FORTY-SIXTH annual convention of the National Business Teachers Association (formerly the National Commercial Teachers Federation), held in Detroit, December 28 and 29, was a most successful wartime convention. The many members of the organization who could

not attend in person were there in spirit.

One of the outstanding achievements of the meeting was the successful merger of the conventions of a national association and a state association, the Michigan Business Education Association. The combined meetings were beneficial to both associations and in keeping with the wartime conservation programs. Several times during the convention, Dr. Paul S. Lomax, president of N.B.T.A., expressed his own appreciation and that of the members of the national association for the completely unselfish and co-operative service rendered the national association by the M.B.E.A. under the leadership of its president, Ivan Mitchell, Detroit.

The national membership chairman, W. Harmon Wilson, and his committee also received the thanks of the convention and congratulations on all sides for their exceptional record in the year's membership drive. At the close of the convention, more than 2,400 members were reported.

A nation-wide publicity campaign was conducted by Dr. Lloyd V. Douglas and by the *Business Education Digest*, in keeping with the wartime importance of the convention. The *Digest* has been doing yeoman service for the

N.B.T.A. during the past two-year period, and its appearance every few months has been most welcome evidence to the members that the Association is continuing to render the maximum possible service under existing conditions. Miss Eleanor Skimin, of the U. S. Naval Training School, Milledgeville, Georgia, is editor of the *Digest*. McKee Fisk, William R. Foster, and S. J. Wanous are associate editors.

From the state of Michigan came two of the main speakers, Dr. Warren E. Bow, superintendent of the Detroit Public Schools, and Dr. J. B. Edmonson, Dean of the School of Education, University of Michigan. Other speakers of national prominence were J. Evan Armstrong, the incoming president of the N.B.T.A.; Elvin S. Eyster, director of the Naval Training School, Bloomington, Indiana; the Rev. Herbert Beecher Hudnut, one of Detroit's outstanding ministers; B. Frank Kyker, of the U. S. Office of Education; L. E. Parmenter, of the National School Service Institute, Chicago; and Clinton A. Reed, Chief, Bureau of Business Education for the State of New York.

A Joint 1944 Yearbook Planned

The program, arranged by Dr. Lomax and his staff, centered around the theme, "Business



IVAN MITCHELL



RAY G. PRICE



J. MURRAY HILL



ELVIN S. EYSTER

Education in Wartime and Its Implications for the Future." Dr. Lomax urged continued national unity of planning and performance by all associations of business education and called attention to the steps already taken by the N.B.T.A. and the E.C.T.A., which will result in a 1944 joint yearbook as the production of a special editorial commission appointed by the two associations. Elvin S. Eyster is chairman of this commission.

An exceedingly high standard has been set for this commission by the editorial staffs of both associations. Dr. McKee Fisk, chairman and editor of the N.B.T.A. Yearbook Committee, charged with the production of the Ninth Yearbook of that association, received congratulations at the convention and was the guest of honor at a luncheon meeting for present and past general officers and executive board members of N.B.T.A., held on the second day of the convention.

Advance copies of the Ninth Yearbook were on display at the convention. A most careful reading of this yearbook is strongly recommended for all persons who are interested in business education. It is exceptional in many ways, and the business-education profession will have many causes for being grateful to Dr. Fisk and his editorial associates, Miss Ray Abrams, Wallace B. Bowman, Elvin S. Eyster, H. N. Rasely, C. K. Reiff, and Bernard A. Shilt.

The informal reception and dance Monday night and the formal banquet and dance Wednesday night were under the direction of the local Detroit committee, consisting of Ivan E. Chapman, assistant superintendent of schools, Detroit, representing the N.B.T.A. Executive Board; James L. Holtsclaw, supervising principal of commercial education, Detroit, general chairman of the committee; and

representatives from the commercial faculties of all Detroit high schools. Every visiting member felt that his stay at the convention was made most enjoyable through the hospitality of this committee.

J. Murray Hill, the beloved secretary of the association, who has worked with twenty-eight of the forty-six past presidents, distinguished himself in a new role as toastmaster at the banquet. Business education will probably lose his services because of his outstanding success in this new field!

Election of Officers

The convention closed with the election of the following officers for the ensuing year:

President: J. Evan Armstrong, Armstrong College, Berkeley, California.

First Vice - President: Jay W. Miller, Goldey College, Wilmington, Delaware.

Second Vice - President: Ivan Mitchell, Western High School, Detroit.

Treasurer: Ray G. Price, University of Cincinnati.

Secretary: J. Murray Hill, Bowling Green, (Kentucky) Business University.

Executive Board Members: J. Evan Armstrong; Elvin S. Eyster; Paul Moser, Moser School, Chicago; Ivan E. Chapman; Dr. Lloyd V. Douglas, Indiana University, Bloomington; J. Murray Hill.

The following officers were elected by the various departments and round tables:

SECONDARY SCHOOLS DEPARTMENT

Chairman: Ray Burton, High School, Wausau, Wisconsin.

Vice-Chairman: Robert S. Barnes, High School, Waukegan, Illinois.

Secretary: Miss Dorothy Minikel, Senior High School, Midland, Michigan.

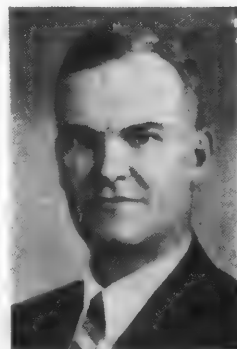
COLLEGE DEPARTMENT

Chairman: R. G. Walters, Grove City (Pennsylvania) College.

Vice - Chairman: Miss Audra Tenney, University of Akron, Akron, Ohio.



PAUL MOSER



IVAN CHAPMAN



LYOUD V. DOUGLAS

Secretary: Leslie J. Whale, Wayne University, Detroit.

PRIVATE SCHOOLS DEPARTMENT
Officers to be announced later.

ADMINISTRATORS' ROUND TABLE

Chairman: V. R. Alberstett, Supervisor of Commercial Education, Toledo, Ohio.

Vice-Chairman: Mrs. Esther Bray, Indiana University, Bloomington.

Secretary: Mrs. R. Louise Grooms, President, Detroit Institute of Commerce.

SECRETARIAL ROUND TABLE

Chairman: Albert C. Fries, Northwestern University, Evanston, Illinois.

Vice-Chairman: Miss Frances Chapman, University of Toledo.

Secretary: Harold H. Green, University of Pittsburgh.

SOCIAL-BUSINESS ROUND TABLE

Chairman: C. D. Reincke, Dearborn (Michigan) High School.

Vice-Chairman: Miss Gladys Bahr, Withrow High School, Cincinnati, Ohio.

Secretary: Harold M. Stambach, Howe (Indiana) Military School.

BOOKKEEPING AND ACCOUNTING ROUND TABLE

Chairman: Robert Finch, Supervisor of Business Education, Cincinnati, Ohio.

Vice-Chairman: H. E. Knight, Senior High School, Royal Oak, Michigan.

Secretary: Harvey J. Meyer, David Mackenzie High School, Detroit.

PRIVATE SCHOOL INSTRUCTORS' ROUND TABLE

Chairman: H. M. Heaney, Heaney's Commercial College, Grand Rapids, Michigan.

Vice-Chairman: Miss Trilla F. Gardner, Lincoln (Nebraska) School of Commerce.

Secretary: Mrs. S. P. Randall, Badger Green Bay Business College, Green Bay, Wisconsin.

DISTRIBUTIVE EDUCATION ROUND TABLE

Chairman: Roy Fairbrother, State Supervisor of Distributive Education, Madison, Wisconsin.

Vice-Chairman: Lawrence Thomson, State Supervisor of Distributive Education, Lansing, Michigan.

Secretary: J. Russell Anderson, Co-ordinator of Distributive Education, Des Moines, Iowa.

OFFICE MACHINES ROUND TABLE

Chairman: Lyda E. McHenry, Wayne University, Detroit.

Vice-Chairman: Bernice Hartman, Oak Park and River Forest Township High School, Oak Park, Illinois.

Secretary: Opal Delancy, Indiana University, Bloomington.

The Executive Board voted to hold the next annual convention of the N.B.T.A. in Chicago.



What Business Teachers Did Last Summer

SINCE MY SUMMER WORK, my conviction as to the necessity for commercial teachers' getting real experience in offices has grown. It was ten years since I had worked in an office other than my own. There is no comparison between the office of today and that of ten years ago!

I decided that there was no more vital work than airplane manufacture and chose a plant in Ohio. There was no difficulty in getting a position, even though the employer knew that I was there only for the summer. I worked as assistant buyer in the department where screws, bolts, nuts, turnbuckles, and pins were bought for gliders and cargo planes. You can imagine how foreign such a position was to my past experience. Yet the pay was more than I have ever received in teaching.

I have returned to my teaching position with a new determination to turn out first-grade secretaries and office workers. I have a better understanding of what is required.

Inasmuch as there is such a shortage of secretaries, many incompetent people have been given responsible positions. Mediocre work is being done, many costly errors are made, and the war effort is being retarded.

Commercial teachers must speed up their programs. Subjects not directly required for secretarial positions should be discarded temporarily from the curriculum, and more emphasis put on the basic commercial subjects—typing, shorthand, accounting, business English, and office machines. Defense industries are clamoring for secretaries who can type mailable letters, who know how to make neat erasures, and who are interested in their work. Those who can take shorthand at an average speed, 80 or 100 words a minute, have a good chance for rapid advancement.

—Mrs. Margaret B. Kilby, Head of Commercial Department, Louisburg (North Carolina) College.



Constructive Analysis Of Typewriting Errors

KATHERINE SWITZER HUMPHREY

WRITERS DEALING WITH teaching methods in the field of typewriting seem, in the past few years, to have lost interest in the development of an effective method for the detailed analysis of errors. Only a few years ago, many magazines and books containing material on methods of teaching typewriting included some kind of discussion about means to develop accuracy; but the tendency in recent years has been to assume that if fluency is developed first, accuracy will follow, provided a strong desire for accuracy is aroused in the pupil. Because of this trend, no significant contribution to the solving of the error problem has appeared except as a phase of the typewriting skill subordinate to fluency.

The purposes of this article are to summarize and analyze procedures that have been widely used in the past in the effort to overcome tendencies for error, and to indicate how the difficulties encountered in the use of these methods may be largely overcome by the development of a method of error analysis that is consistent with modern trends in the teaching of typewriting.

Any procedure for dealing with errors must not ignore the basic psychological consideration that typewriting is a skill having three distinct qualities, accuracy, fluency, and speed, and that we must not develop one phase of the skill at the expense of the others. This principle was violated when the early teachers of typewriting stressed accuracy to such an extent that perfect copies of all exercises were required. Poor technique was the inevitable result. The old-fashioned idea of accuracy was one that judged accuracy only by the pupil's success in striking the proper key. The process (or technique) by which that result was obtained may have been entirely faulty. The "perfect copy" requirement was discredited, and other methods of dealing with errors were developed.

Leaders in the field decided that tendencies

toward error should be noted. In the effort to discover errors of a persistent nature, the diagnostic error chart was developed. As would be natural, the key-stroke, or the striking of one key for another, was the basis for error recordings. Although the diagnostic error chart was accepted unquestioningly by the majority of teachers, the benefits resulting from its use have proved slight.

The term "error chart" is commonly used to describe the type of error recording in which tendency for error on specific keys is noted. An example of one of the most commonly used error charts may be found in *The Improvement of Instruction in Typewriting*.¹ A blank space is provided down the left side of the chart for noting the date or, as in similar charts, the number of the timed writing. Across the top are the letters of the alphabet and several columns for recording errors other than errors of substitution. If the pupil strikes *d* for *e*, he writes the *d* on the line parallel to the date in the vertical column below the *e*.

Criticisms of the Error Chart

Here is a detailed summary of the criticisms that may be raised to the use of the error chart, which is a comparatively recent and specific means of dealing with errors.

1. *The chart itself offers little suggestion as to cause for error.* The specified purpose of the error chart is diagnosis of the cause for error; yet the question arises as to whether it succeeds in providing a basis for diagnosis. Although practice in schools varies in the recording of errors on the charts, many teachers give special assignments on which they tell the pupil to record errors. If the pupil substitutes *e* for *y*, he records this fact on his chart for anyone to see; but without a copy of the test before

¹E. G. Blackstone and S. L. Smith, *The Improvement of Instruction in Typewriting*, Prentice-Hall, New York, 1937, p. 366.

him, even an expert could not be sure why the error was made.

Did the error occur in a word like *frequency*? Or did it occur because the next word began with an *e*? Only in the case of a few easily recognized substitutions, such as *a* for *s*, or *i* for *e*, could the person examining the chart analyze the cause of the error as "striking an adjacent key" or "striking with the same finger of the opposite hand."

2. *Error charts are designed on the assumption that one letter is struck for another, thereby focusing attention on errors in result.* The assumption is that a typist strikes one letter for another—for example, *s* for *z*—because he confuses one stroke with the other. The assumption might be true in the early stages of learning, but later it is probable that the pupil is reading on a word or phrase level and that he substitutes *s* for *z* for one of two reasons—either because the sound is similar or because the combination containing *s* has become more habitual than the combination containing *z*. Harold Smith expresses this idea clearly when he says:²

The moment combination skills develop, and that is very early in the course, every typist suffers from a conflict that arises when combination skills intrude and usurp control. An "ed" ending may be unthinkingly substituted for an "es" ending. It would be wrong and futile to analyze the first error mentioned as being merely an error in typing "d" for "s." . . . It was one combination substituted for another.

The recording of errors on the assumption that one letter is struck for another letter merely because the stroke has been confused tends to focus the attention of the pupil upon errors in result, rather than to direct his attention to the error in technique that is responsible for the misstroke. That the pupil substituted *d* for *s* is the only fact about the error that would be brought to the pupil's attention in recording on an error chart the substitution of the *ed* ending for an *es* ending referred to in the above quotation from Smith.

The fact that the real error was in lack of mental control, permitting the substitution of an habitual response for one that has not become automatized, is not even hinted at in the way the error is recorded. Or if a pupil substitutes a *y* for a *u*, the error chart reveals only

² Harold H. Smith, "Methods of Diagnosing Typewriting Errors," *American Shorthand Teacher*, Vol. XIII, No. 2, October, 1932, p. 43.

what the substitution is and gives no clue as to the real error. The real error, in this case, is one of technique—either an overreach or letting the hand wander from proper position.

In neither of the illustrations given above does recording on an error chart indicate to the pupil the weakness he needs to overcome. An error in result in typewriting is no more significant in itself than an error in the product of a multiplication problem. In both cases, the error in result occurs only because the pupil has first made an error in the process by which the result is obtained.

The foregoing paragraphs demonstrate that errors in typewriting are really technique errors and not merely misstrokes. However, the word *error* has been so widely used to describe an error in result that *error* will be used in this sense throughout the present discussion. The real error—an error in technique that results in a misstroke—will be referred to as a *technical error*.

3. *Too long a period is likely to elapse between recognition of need for improvement and suggestions for remedial drill.* It is impossible in a fairly large class for the teacher to make all remedial recommendations on the day the error occurs. Time must elapse before he can confer with the pupil. It was this circumstance Mr. Smith had in mind when he said:³

One of the principles of learning is that effort for improvement should follow immediately upon the recognition of the need for improvement. This casts a shadow, amounting to a ban, upon the whole charting procedure.

Unless the teacher can get to the pupil promptly upon his recording the errors, there is a possibility that the recording of errors by the pupil for a period of time before the instructor can analyze the cause and suggest remedial work may result in the development of a habit of faulty technique.

³ H. H. Smith, "Problems in Diagnostic Testing and Remedial Teaching as Applied to Typewriting," Commercial Education Association of New York City and Vicinity, *Second Yearbook*, New York, 1932, p. 67.

KATHERINE S. HUMPHREY is an instructor in commerce at Eastern Illinois State Teachers College, Charleston. She received two degrees from the University of Iowa, Iowa City, and taught for several years in the Waverly (Iowa) High School. Mrs. Humphrey is a member of Pi Omega Pi.

4. *No adequate check on errors in technique is provided.* On the error chart, most errors are recorded as if they were substitution errors, and only general columns provide space for recording other errors. There is no adequate means to record faulty spacing within a word or after punctuation marks, or double spaces caused by extra pressure on the space bar. Persistent habits of uneven stroking, making shadow letters, elevating or depressing capital letters, or piling up characters in quickly executed combinations can scarcely be uncovered except under the watchful eye of an alert teacher. The basic fact that every error in typewriting is caused by violation of some concept of perfect technique has been thoroughly ignored.

5. *Diagnosis of errors on "timed writings" is condemned.* If copy test material is used for the purpose of recording tendencies for error on specific keys and if the test has been administered as a timed writing, the analysis of results is erroneous.

The term *timed writing* is used to describe the type of tests in which straight copy material is given to the pupil with directions to copy from the material for 5, 10, or 15 minutes, starting and stopping upon a signal from the teacher. Probably no two students in the class will type exactly the same amount of material. Therefore, if one student has made three errors on a given key and another has made but one, intelligent interpretation of results cannot be made because of the variation in opportunity for error.

The difficulty of analysis when timed writings are used as the basis for error recording has been brought out in a study made at the University of Iowa.⁴ In the study, the occurrences of all the letters of the alphabet in each of three standard copy tests up to 535 and 1,070 gross strokes were counted and tabulated. Wide discrepancies in the relative occurrences of the letters in the former and latter part of each test were revealed. For example, in the first test counted, *u* occurred 15 times in the first half of the test as compared to 30 times in the last half. A pupil who typed to the 1,070th stroke encountered *u* three times as often as the pupil who typed only to the 535th stroke.

On the third test, *u* occurred only 6 times

in the first half of the test as compared with 24 times in the last half.

In order to understand the difficulty a teacher would have in coming to any valid conclusions regarding the significance of the number of errors made on a specific key, it is only necessary to assume that Student A has two errors on *u* when he types the third test referred to above to the 535th stroke, and that Student B, who types 1,070 strokes on the same test, has four errors on *u*. A teacher, seeing the errors recorded by the two students, undoubtedly tends to consider B's 4 errors as more significant than A's 2. When the number of occurrences of *u* in the test is noted, it becomes apparent that A made his 2 errors on *u* in 6 attempts, with a percentage of error $33\frac{1}{3}$ per cent, and that B's 4 errors were made in 30 attempts with a percentage of error of only 13.3 per cent.

Several other such discrepancies occurred in the three tests counted. Therefore, the conclusion may safely be made that, if analysis of key-stroking errors on specific keys is to be accurate, all pupils in the class must have the same opportunity for error, or the results will be meaningless.

Use of the Error Chart

The deficiencies in the error chart have been recognized, and leaders in the field of typewriting have made suggestions intended to overcome the difficulties encountered in their use. One such suggestion was made by Smith, who recommended selecting for corrective practice those words, phrases, sentences, or lines in which an error has been made, and practicing to improve them as soon as possible after the error occurred.⁵ Smith believes that this procedure overcomes many of the evils of the error chart.

Blackstone, in evaluating Smith's suggestion, points out that there is danger in repetitive practice to correct error difficulties unless it can be established that the pupil understands the cause for the error sufficiently to know exactly what the difficulty is.⁶ Mr. Smith's suggestion overlooks, perhaps, one basic consideration. Because all errors are not of like nature or of equal importance, practice on the words in which they occur may not be in the least help-

⁴Katherine S. Humphrey, "The Development of Tests to Make Possible the Diagnosis of Key-stroking in Typewriting," Master's Thesis, University of Iowa, 1942.

⁵H. H. Smith, *loc. cit.*

⁶E. G. Blackstone, *op. cit.*, p. 385.

ful. Take, for example, errors in transposition. Transposition may be a type of error that is persistent, occurring several times on one test, but practice on the two or three words in which the error occurs does not correct the tendency to repeat the error in other words or in other combinations unless the pupil is thoroughly informed regarding the erroneous mental process which is responsible for the error.

Several other authors have prepared special technique check sheets that tend to make up for the failure of the error chart to record errors in technique. In the special technique charts which have been designed,⁷ it is essential that the teacher watch the pupil as he types, in order to check certain sections. The technique check sheets are effective in bringing to the attention of both teacher and pupil specific technical faults that need to be watched. The sheets deal, however, largely with types of errors (errors in shifting, spacing, or carriage-throw techniques) that result only in a slowing down of the typewriting process, rather than with the types of technical error which create a false stroke. It is with the latter type of error that this article is concerned.

⁷D. D. Lessenberry, "Technique Check Sheet," Eastern Commercial Teachers Association, *Third Yearbook*, 1930, p. 108.

Clay D. Slinker, Copywrite Form.

H. H. Smith, "The Teaching of Typewriting," *American Shorthand Teacher*, Vol. XI, No. 6, February, 1931, p. 210.

William F. Book, *Learning to Typewrite*, Gregg Publishing Company, New York, 1925, p. 242.

Jane E. Clem, *The Technique of Teaching Typewriting*, Gregg Publishing Company, New York, 1929, p. 143.

SUGGESTION BLANKS, numbered so that employees using them may preserve their anonymity if they wish, are used by the Office of Price Administration to encourage employees to suggest improvements and economies in the operation of the organization. Employees are asked to be specific in explaining the results expected from each suggested change. A partial list of the kinds of suggestions desired is as follows:

Improvement in quality or quantity of work.

Prevention of waste.

Elimination of unnecessary or duplicate effort.

Reduction of costs.

Improvement of public relations, office forms and records, office procedures, working conditions, and employee health and welfare.

Isn't there a place in your school system for a similar procedure?



E. E. LOGAN, principal of the Wheat City Business College, Brandon, Manitoba, Canada, is this year's president of the Business Educators Association of Canada. He has been a member of the Association for many years.

Floyd Marshall, Westervelt School, London, Ontario, is secretary of the B.E.A.

Co-operative Training in New York City

THE CO-OPERATIVE EDUCATION SYSTEM of New York City, under Grace Brennan, assistant administrative director, has been extended to help relieve the present manpower shortage. Classes are now being conducted in ten schools, with 100 per cent placement of the 2,500 students enrolled, as compared with a prewar placement of 60 per cent of the enrollment of 2,000 students in three schools.

Under the co-operative system, high school students in the third and fourth years attend classes one week and work the next. They study the subjects required of all high school commercial students, with secretarial and retailing electives. Practical experience is combined with the theoretical instruction.

Students work in pairs, so that a job is always covered. The employer trains two students for the job and they alternate for two years. After graduation they are available for full-time employment.

Jobs in the secretarial, merchandising, and selling fields are obtained through the Central Co-operative Office of the New York City Board of Education.

A Workable Plan for Office Practice

SISTER MARY MARGUERITE, RSM

*Mount Saint Agnes Junior College
Mount Washington, Baltimore, Maryland*

THESE ARE UNFORTUNATE days when the idea obtains that secretarial skill is a quick-trick, slapstick sort of affair whereby, through the prestidigitation of technical vocabulary, we can fool the public into believing that the world is to be saved through business efficiency; an efficiency translated into yards of red tape, complicated apparatus, and the newest gadgets for getting nowhere more quickly. Such an idea is cartooned in the public press by pictorial devices showing a manager hiring a not-too-bright-looking girl because she brought her own paper clips with her; or the United States Government graciously giving permission to some departments to destroy much useless material, *provided they made copies of it first!*

Our ideas (or the lack of them) are clothed in equivocal phrases like "educational set-up," "policy of the institution for the good of the whole," "point-participation in extracurricular activities," norms, standards, levels, self-evaluation. Tragically, we tend to substitute many claptrap extracurricular activities for class activities and good old-fashioned study and preparation.

We are dealing with ultimates. And those ultimates, in the case of business education, concern vital issues all the way from correct spelling to a correct course of action guided by business ethics. These ultimates are not so visionary and idealistic as to blind us to the insistent proximates.

A Practical Office-Practice Plan

Proximates in a secretarial course may be called office practice or business procedure. A plan not so idealistic as to be impossible of realization would include, first, a mixture of instruction and practice in business machinery, principally the transcribing machine, the stencil duplicator, the calculator, and the switchboard; second, a series of lectures on business ethics, policies, behavior, and etiquette; third,

a survey of business conditions in as many industries as can be studied. This last may be accomplished by means of field excursions and by the visits of personnel managers and directors who are willing to give their time and experience in the interests of secretarial efficiency, since they and their companies will eventually profit thereby.

During the past two years, it has become increasingly evident that business executives are too busy for these classroom participations. Furthermore, transportation presents a difficulty. As a substitute, which may prove even better than the original, individual students may be sent out to talk to the executives.

Another group might interview members of previous years' classes and bring to the class a report of their experiences, which would supply guidance for the students' subsequent actions.

Still a third group could make a study of outstanding personalities in the business world, speed artists, and those who hold secretarial positions to men prominent in the world of politics and military activities. It is surprising how friendly and generous a response is many times elicited.

Deems Taylor once complained about the tendency of students to write to persons famous in their chosen field, appealing to them to perform the students' assigned task. The complaint is justified if the students are asking for information that could just as well be obtained from encyclopedias or other sources of information. We are referring to the benefit gained by a first-hand contact with celebrities. There is a stimulation here of actual example, the inspiration afforded by those whose enthusiasm and perseverance won their success.

Some office-practice courses recommend a setup closely approximating actual business-office situations. This is not so practical as it might seem at first glance. If this hypothetical

setup carries out actual office conditions, then the surmise is that the students are sufficiently equipped to take their places in the business world without the participation in this mimetic procedure. If they are not sufficiently equipped, they must be taught. And teaching in an office is not recommended. To transfer a classroom into an office might mean the subsequent necessity of transferring an office into a classroom.

True, many an office manager has had to stop to teach his stenographers the proper syllabification of words, or spelling, or business usage—perhaps (though Heaven forbid!) of business ethics. In this case, the harried manager may well wish that the teaching had been done in the classroom, and the ideal setup had been left to the business world.

Given the possibility of choice between two opposite extremes: on one side the shy little student who has never been exposed to office procedure with all its ramifications, but who is backed by thorough skill in typing, short-

hand, and English essentials, and on the other hand, the superficially trained student who has had a smattering of all possible courses at the expense of thoroughness, one might even venture to maintain that the first would be preferred to the second. An inexperienced lass of good will, secure in her fundamentals, might learn office procedure by actually proceeding. It is not likely that one who is a poor speller, a slow writer, and hesitant in grammatic application would ever last long enough in a position to demonstrate the usefulness of her office-practice course.

The goal of the business educator is to eliminate the necessity of choice between these two kinds of qualifications by giving the business manager both. The very difficulty of the task is a stimulating challenge. The educator might adopt as his standard what seems to be the motto of our present-day warriors: "The difficult we do right away; the impossible takes a little more time."

Delta Pi Epsilon Elects New National Officers



HELEN JOHNSTON



PAUL S. LOMAX

At a business meeting held on Thursday, December 30, the following national officers were elected:

President: Dr. Paul S. Lomax, New York University, New York City.

Vice-President: Mrs. Helen Johnston, Cornell University, Ithaca, New York.

Secretary: Mrs. Ruth Williams, Oklahoma A. and M. College, Stillwater.

Treasurer: Dr. Earl Dickerson, State Teachers College, Charleston, Illinois.

Mrs. Johnston is also in charge of publications.

Dr. Lomax, incoming president, is the founder of the fraternity.

DELTA PI EPSILON fraternity held a dinner meeting Tuesday, December 28, at Detroit, in connection with the N.B.T.A. convention.

The national president, Dr. D. D. Lessenberry, presided. The guest speaker was Dr. J. B. Edmonson, Dean of the School of Education, University of Michigan. Dr. Edmonson spoke on the educational issues created by significant trends affecting youth. He ended his inspiring and thought-provoking address with the following quotation from Maxwell S. Stewart:

The job ahead of us is a tremendous one. Some of it can be done only by experts. But that is the easiest part. The hardest has to be done by you and me. That is the job of getting people to think straight, and to think in today's terms.



RUTH WILLIAMS



EARL DICKERSON

Economic Viewpoint of Shorthand

D. HIMEBAUGH

THE remark has often been made in normal times that the supply of stenographers is greater than the demand and that only a small proportion of those who take shorthand make any use of it. If these two points of attack could be eliminated by a new perception, then the problem of admitting and eliminating students in shorthand could be simplified.

Each type and level of competition in the stenographic field requires a corresponding measure of abilities for its satisfactory performance. Instead of giving undivided attention to the training of students for the upper strata, we should give some thought to the needs of the lower levels for low-grade stenographers or office workers under other titles who must take dictation occasionally.

There seems to be a reluctant acceptance of the fact that we are training help for the lower vocational levels, when we should acknowledge it as a function of our commercial department, daily performed. We should view this situation with more respect.

A Wide Range of Jobs

We need to see the potentiality of a wide range of marketable skills in any group of shorthand students, instead of resting our hopes on the top-notchers. Then the attention that is given to the less capable will seem worth while after all. There will always exist a parallel situation, where stenographic work outside the classroom will vary from the highest to the lowest type, with different levels of performance comparable to the different levels of marketable skills and accomplishments that are achieved near the termination of the course.

If each available shorthand student is given employment where qualifications and requirements closely match, labor turnover could be reduced, more skills would become marketable, and fewer persons in the lower group would be left to shift for themselves. An employer should see the advantage of hiring workers who can meet the requirements with only a reasonable reserve of training. Other pastures soon appear much greener to those who are trained to do much more than the job requires.

When the supply of stenographers is greater than the demand, we may just as well consider it as a necessary "margin of safety" in the economic field of our Government and industries. A potential reserve is going to exist as long as variable factors are free to influence the laws of supply and demand. We can imagine the predicament our Government and industries would be in now if this were not true.

"Unemployment Insurance"

Inevitably, there is a time lag between preparation and employment, which varies directly with the reserve. "Prepare now and be ready when the time comes" is good *insurance*, disguised in the name of shorthand, that should be available to almost every person, whether or not he expects to use it.

Psychologically and economically speaking, it would be wise for a student to discover his capacity for shorthand in high school, with the idea of reviewing it in the future whenever he might need it. If he begins it many years later, he may find himself wondering, floundering, and wandering.

In order to take care of personal use and vocational use at the same time, the shorthand course must be constructed and taught in a graduated procedure by starting with the level of the student and building from the ground up, instead of building down from the vocational level.

Courses in typewriting and bookkeeping can easily provide for the attaining of personal-use values by the end of the first semester or the first year. This training, at the same time, serves as a foundation for vocational training.

But shorthand is traditionally thought of as a course that must continue for two years be-

D. HIMEBAUGH has degrees from State Teachers College, Hays, Kansas, and Columbia University. He has had varied business experience in farm management and selling farm machinery and has headed commercial departments in Concordia, Kansas; Laramie and Kemmerer, Wyoming; and Littleton, Colorado. Since 1928 he has been head of the Commercial Department, Senior High School, Casper, Wyoming. Mr. Himebaugh has contributed to several professional journals.

fore any personal or vocational value can be credited to it. Supposedly, shorthand is not usable until the minimum principles and skills have been mastered after a long period.

Here is where a good deal of improvement can be made in content and sequence of subject matter and methods of learning and teaching, so that the student can get sufficient training for personal use by the end of the first semester and also have a basis for the second

semester's training. The second semester should provide for broader personal use with easier execution; this training is a foundation for the third and fourth semesters in vocational shorthand.

Since one of the functions of secondary education is fulfillment of immediate and *probable future needs*, then shorthand can rightfully claim a place in the curriculum on the basis of its probable use.

Your Income Tax Deductions

✓ A Check List For Teachers

THE TREND toward increased tax rates and decreased exemptions places a new emphasis on the importance of deductions allowable in the preparation of your income-tax return this year. Consequently, as part of its service to readers, the BUSINESS EDUCATION WORLD presents the following check list, especially prepared for teachers by Milton Briggs, our bookkeeping editor. Every legitimate deduction that you can take will result in a worthwhile tax benefit for you.

This list is for those who use Form 1040 in the preparation of their return, since the so-called "short" form (1040A) allows for de-

ductions in the computation table that is included therein. Form 1040A cannot, or should not, be used if earnings are over \$3,000, there is income from rents or business, there are unusual medical expenses, large interest payments on indebtedness, or real estate taxes. In the following list, the number in brackets is the number of the line in Form 1040 where the amount of the deduction should be shown, and the letter in brackets indicates the schedule to be used; "S-1" means that a separate schedule should be prepared and attached to the report, and the total shown in the space provided for deductible expenses on page 1.

Deductions Allowable

Expenses of attendance at conventions or professional meetings (transportation, room rent, meals) [S-1]

Admission taxes [13 + F]

Automobile use tax (Federal stamp) [13 + F]

Automobile license fees [13 + F]

Awards and prizes given to students [S-1]

Charitable and church contributions (limited to 15% of net income) [11 + D]

Cost of books for use in profession or depreciation thereon [S-1]

Endorser's losses [16 + G]

Fees paid teachers' agencies [S-1]

Gasoline tax (State) [13 + F]

Interest paid on borrowed funds, including mortgages [12 + E]

Losses by storm, fire, theft (not compensat-

ed by insurance) [14 + G]

Medical and dental expenses (not compensated by insurance) in excess of 5% of net income, but not over \$1,250 if single or \$2,500 if married [15 + H]

Property damage resulting from automobile accident [14 + G]

Research expenses* [S-1]

State income tax [13 + F]

Subscriptions to professional periodicals [S-1]

Taxes on telephone and telegraph messages, real and personal property taxes, poll tax, state retail sales taxes [13 + F]

Uncollectible loans [16 + G]

* Expenses incurred in preparing for a teaching career, attending summer school, or taking post-graduate courses are NOT deductible.

Two Private School Associations Meet in St. Louis

THE NATIONAL ASSOCIATION OF Accredited Commercial Schools held its annual meeting in St. Louis, December 27, 28, and 29. The meeting opened with a banquet at the DeSoto Hotel, attended by approximately 120 members and guests. W. S. Sanford, president of the Sanford-Brown Business College of St. Louis, was the toastmaster. The guest speaker was Dr. Harry M. Gage, president of the Lindenwood College, St. Charles, Missouri.

Mr. Sanford introduced the new president of the association, H. N. Rasely, vice-president of Burdett College, Boston, who in turn introduced the other new officers:

Vice-presidents: Claude Stone, Hill's Business University, Oklahoma City; Stanley J. Shook, Topeka (Kansas) Business College; E. G. Purvis, Strayer College, Washington, D. C.; and Charles Walker, Northwestern School of Commerce, Portland, Oregon.

Treasurer: Bruce Gates, Gates College, Waterloo, Iowa.

Secretary: George W. McClellan, Littleford-Nelson School of Commerce, Cincinnati, Ohio.

Education and Industry Conference

AN "EDUCATION AND Industry Conference," to which 100 businessmen and 100 educators were invited, was a feature of the Virginia Education Association annual meeting in Richmond on November 18. E. H. Lane, member of the board of directors of the national committee of the Virginia Manufacturing Association, presided. Speakers were Dr. Francis P. Gaines, president of Washington and Lee University, and Walter D. Fuller, president of the Curtis Publishing Company and chairman of the committee on co-operation with education of the National Manufacturing Association.

W. L. Edwards, newly elected president of the Virginia Business Educators Association, which met in conjunction with the V.E.A., commented in speaking of the conference, "Education and industry are like Siamese twins. You cannot put hobbles on one of them without slowing the pace of the other."

THE BEST EXECUTIVE is the one who has sense enough to pick good men to do what he wants done, and self-restraint enough to keep from meddling with them while they do it.—*Theodore Roosevelt*

THE AMERICAN Association of Commercial Colleges held an important executive session in St. Louis, Missouri, Monday, December 27, followed by a dinner meeting the next evening. A new constitution and new bylaws were adopted. A resolution was passed, pledging full co-operation with the National Council of Business Schools.

The following officers were elected for 1944:

President: Ben H. Henthorn, Kansas City (Missouri) College of Commerce.

First Vice-President: C. I. Blackwood, Blackwood-Davis Business College, Oklahoma City.

Second Vice-President: C. M. Thompson, Thompson College, York, Pennsylvania.

Secretary-Treasurer: C. W. Woodward, College of Commerce, Burlington, Iowa.

BOARD OF GOVERNORS

New England District: Mrs. Georgia M. Lincoln, Augusta (Maine) School of Business.

Eastern District: Mrs. Grace Martin Cornelius, Grace Martin's School, Pittsburgh.

Southeastern District: J. D. Campbell, Massey-Draughon Business College, Birmingham, Alabama.

Southwestern District: J. D. Miracle, Draughon's Business College, Abilene, Texas.

Central District: Mrs. Anna S. Bramwell, Bramwell's School of Business, Evansville, Indiana.

Northern District: Mrs. LaVelle T. Maze, Fond du Lac (Wisconsin) Commercial College.

Rocky Mountain District: I. W. Stevens, Henger Business College, Salt Lake City, Utah.

Pacific District: R. E. Parker, Willis Santa Monica Business College, Santa Monica, California.

Canadian District: W. C. Angus, Angus School of Commerce, Winnipeg, Canada.

Southwestern Schools Meet

THE SOUTHWESTERN PRIVATE Business Schools Association held a luncheon meeting in St. Louis, December 29. The first vice-president of the association, E. A. Guise, of Tulsa (Oklahoma) Business College presided. H. N. Rasely and Dr. J. S. Noffsinger addressed the Association on matters concerning the National Council of Business Schools.



BEN HENTHORN

The Business Education World's Seventh INTERNATIONAL BOOKKEEPING CONTEST

**B. E. W.'s Biggest Bookkeeping Contest Begins Today — More Awards
Open to All Schools — Complete Information and Contest Problem in This Issue**

THE seventh International Bookkeeping Contest, the biggest ever sponsored by the BUSINESS EDUCATION WORLD, opens the day you get this magazine.

Each annual bookkeeping contest has been bigger than the preceding contest, the last one bringing thousands of entries from all parts of the United States and its possessions, and from Canada. Each contest has brought letters from hundreds of teachers telling us of the interest and enthusiasm it created in their classes.

So we have decided to make this contest the biggest and best yet. The B.E.W. is offering more awards than in any of its previous bookkeeping contests.

Last month's announcement of the contest brought requests for entry forms from teachers all over the United States and Canada. Note that there are three separate divisions: one for public high schools, one for Catholic high schools, and one for colleges and private business schools.

Remember that besides the cash awards, teachers will be awarded hundreds of beautiful certificates for superior achievement. Whether or not you win one of the many prizes, you can still qualify for one of these attractive certificates, which can be framed and hung in the classroom.

Note, also, that students whose papers meet an acceptable business standard, whether or not they win prizes, will be awarded attractive two-color "International Bookkeeping Contest" certificates, which will make a favorable impression on prospective employers, parents, and friends.

The method of calculating winning scores in this contest is

such that both small and large classes can compete.

Here is an ideal opportunity for you to gain recognition in the eyes of school administrators and parents. Enter your students without delay.

What To Do Now: All the information is on this and the following pages. After you turn to page 337 and read the contest problem, send it to your students at the earliest possible date. Your students will enjoy preparing their papers. Then send your students' papers to us with the following instructions, and

PRIZES AND AWARDS

First Place in Each Division: \$50 to the winning club; \$10 to the teacher.

Second Place in Each Division: \$25 to the winning club.

Third Place in Each Division: \$10 to the winning club.

Superior Merit Clubs in Each Division: \$5 to the club (or teachers) in each division who submit 275 or more papers.

Additional Teacher Awards: \$5 to the teacher (or teachers) submitting the largest number of papers.

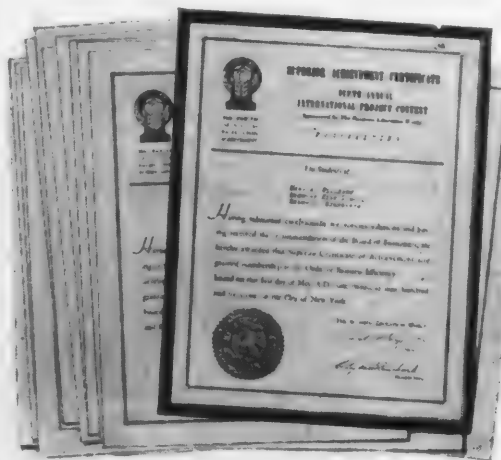
Hundreds of gold-, red-, and blue certificates, suitable for framing, will be awarded to meet certain standards, regardless of the cash prizes.

STUDENT AWARDS

One Hundred \$1 War Stamp Prizes will be awarded to the students whose papers are judged to be of superior business standard.

An attractive two-color International Bookkeeping Contest certificate will be awarded to each student whose paper meets an acceptable business standard, whether or not his paper wins a prize. There will be no charge for this certificate (see below) covers the certificate fee.

Entry Fee. To help defray the cost of issuing two-color certificates to students whose papers meet an acceptable business standard, an entry fee of \$1.00 will be charged for each student who enters.



**Superior
Achievement
Certificates
for Teachers**

Annual

ING CONTEST

Than Last Year — Contest
This Issue — Enter Your Students.

Everyone has an equal chance to win.
For you and your students to win recog-
nition, parents, and local business-
men delay.

Information about this contest is on
page 337. After you have read this information,
contest problem. Next, arrange to pre-
pare as soon as possible time. You and your
students prepare the solution for the contest. Finally,
submit your solution before March 20, in accordance
with the rules, and we will do the rest.

AWARDS

A silver trophy cup awarded perma-
nently to the teacher (or teachers) of the winning

club to the teacher (or teachers) of

club to the teacher (or teachers) of

Division: \$3 cash award to the teacher
whose classes achieve a composite score

A special \$5 cash award to the teacher
whose club of papers in each division.

A special Seal of Superior Achievement Certifi-
cate awarded to teachers whose clubs
enter whether or not they win one of

PRIZES

Prizes to students who submit superior

National Bookkeeping Contest certificate
whose paper meets an acceptable busi-
ness club wins one of the prizes. There
is no contest entry fee of 10 cents
to enter.

contest expenses and to cover the cost
to every student whose paper meets an
entry fee of 10 cents will be required



★ Three Divisions: Public High Schools; Catholic High Schools; Colleges and Private Business Schools

★ Three Silver Trophy Cups—One for Each Division

★ More than One Hundred Cash and War Stamps Awards for Teachers and Students

★ Hundreds of Gold, Red, and Blue Seal Certificates for Teachers

★ Thousands of Two-Color Contest Certificates for Qualifying Students

★ Contest Entry Fee, 10 cents a Student

★ Contest Begins Today—Closes March 20, 1944

★ Enter Your Students TODAY!

Enter Only As "Clubs." Ten or more students are required to constitute a club to be entered in any division. *Only one club may be entered by any one school*, but the students of one or more teachers may combine their work into one club representing the school. All team entries are automatically entered for the Individual Awards. Schools having fewer than ten bookkeeping students may enter then for individual awards and contest certificates but not for club prizes.

Contest Material. The official contest problem will be found on page 337 of this issue. Only that problem may be used for the contest. You will note that the contest problem is similar to the practical bookkeeping problems that have been appearing monthly in the B.E.W.

Reprints for Sale. Teachers who wish their students to have individual copies of the bookkeeping contest problem may duplicate the contest problem or may purchase reprints of it from the B.E.W. at 2 cents a copy. One copy of the problem reprint will be sent free to teachers on request. (See order blank on page 336.)

Heading for Solutions. The upper right-hand corner of the

first page of each solution must bear the following information, clearly printed or typed: Student's name; school name, city, state; teacher's name.

Closing Date. The contest closes March 20, 1944. Papers postmarked after midnight of that date will not be eligible for the contest. Please send papers early.

Entry Form. Both sides of the official contest entry forms are to be filled out on the typewriter. Be sure to include the data called for on the back of the form. The entry form must be made out *in duplicate* and both copies submitted with the contest papers. One copy of the entry form will be returned to the instructor with the contest certificates.

How to Ship. Solutions and all correspondence should be addressed: The B.E.W. Department of Awards, 270 Madison Avenue, New York 16, New York. Please do not roll or fold papers. Ship only by express or first-class mail.

Contest Reports. Prize winners will be notified and prizes awarded as soon as the judges have made their decisions, but no complete official report of the contest can be supplied prior to its publication in the June, 1944, number of the B.E.W. All student papers become the property of the B.E.W. and none will be returned.

Calculation of Winning Scores. Every club, large or small, has an equal chance to win in this contest through the use of a composite score. The composite score for each compet-

ing school will be the sum of three percentages:

1. The percentage of the total enrollment of the class or classes submitting papers. (Example—75 bookkeeping pupils: 72 papers submitted; score, 96 per cent.)

2. The percentage of papers submitted that reach an acceptable business standard. (Example—72 papers submitted: 67 acceptable; score, 93.05 per cent.)

3. The percentage of papers submitted that rank as superior. (Example—72 papers submitted: 13 superior; score, 18.05 per cent.)

The final composite score in this case would be 96 plus 93.05 plus 18.05, a total of 207.1 out of a possible 300 per cent.

Points Considered in Grading. Students' papers will be judged on the following points: Accuracy, completeness, logical thought, penmanship, attention to instructions, neatness (careful erasures; no marked-over figures; general good appearance), correct spelling, good English.

Official Judges. The contest judges will be: Milton Briggs, Mrs. Claudia Garvey, and Clyde I. Blanchard.

Last Year's First Prize Winners

PUBLIC HIGH SCHOOLS DIVISION—Jones Commercial High School, Chicago, Illinois, Stanley J. Franklin.

CATHOLIC HIGH SCHOOLS DIVISION—Immaculate Conception Academy, Washington, D. C. Sister Isabelle.

COLLEGES AND PRIVATE SCHOOLS DIVISION—Mount Mary College, Milwaukee, Wisconsin, Sister Mary Cunigundis.

BOOKKEEPING CONTEST COUPON

B.E.W. Awards Department, 270 Madison Avenue, New York 16, N. Y.

1. I plan to enter approximately _____ students in your International Bookkeeping Contest. Send me complete information and contest material at once.
2. In addition to my free teacher's copy, please send, at 2 cents each, _____ student reprints of the bookkeeping contest project. Remittance for reprints enclosed \$ _____

Name

School

School Address

City and State

(Please include zone number, if any.)

International Bookkeeping Contest

OFFICIAL PROBLEM FOR ALL DIVISIONS

Prepared by MILTON BRIGGS

For Prizes and all Details, See Pages 334-335.

MEAT rationing, beginning in 1943, tripled the business of the Quigley Clam and Quahog Company. The Quigley Clam and Quahog Company specializes in the selection and sale of best quality fish and shellfish. Lobsters, clams, scallops, quahogs, and oysters from Quigley's are popular with restaurant and ho-

tel dining-room patrons. Dealers everywhere demand Quigley-packed sea food.

Located on Cape Cod, near Buzzards Bay, the Quigley packing plant caters to people in all eastern coastal cities, and ships by railroad refrigerated cars and trucks to many places inland. Quincy Adams Quigley, the proprietor,

THE QUIGLEY CLAM and QUAHOG COMPANY

Quincy Adams Quigley, Proprietor

TRIAL BALANCE*

March 31, 1944

Notes Receivable	450 00	
Land	9,000 00	
Accounts Payable		2,161 24
Pay Roll Taxes Payable		116 88
Discount on Sales	108 09	
Repairs	32 02	
Sales		16,806 98
Advertising Expense	118 50	
Packing Plant Equipment	4,157 50	
Reserve for Depreciation of Plant Equipment		904 90
Notes Payable		3,000 00
Mortgage Payable		5,000 00
Reserve for Bad Debts		149 36
Packing Supplies (a deferred charge)	309 03	
Prepaid Insurance	375 00	
Real Estate Taxes Payable		1,000 00
Quincy Adams Quigley, Capital		29,045 48
Taxes	150 45	
Interest Expense	19 74	
Purchases	9,062 06	
Power and Light	187 04	
Accounts Receivable	3,678 95	
Interest Income		4 50
Wharf Equipment	780 00	
Reserve for Depreciation of Wharf Equipment		312 00
Income Taxes Payable		2,000 00
Buildings and Wharf	22,000 00	
Reserve for Depreciation of Wharf and Buildings		4,800 00
Freight Outward	625 32	
Salaries and Wages	4,445 64	
Cash	1,881 06	
Merchandise Inventory	7,006 64	
Office Equipment	1,015 00	
Reserve for Depreciation of Office Equipment		100 00
	65,402 04	65,402 04

* The account titles in this trial balance are purposely presented in irregular order; proper classification is left to the student.

buys boatloads of fish and shellfish fresh from the Atlantic Ocean. In his packing plant the sea food is carefully graded, prepared, and packed for market.

In this contest, assume that you are employed as bookkeeper in the office of the Quigley Clam and Quahog Company. During the absence from town of the accountant who usually prepares the quarterly profit and loss statement and balance sheet, you are called upon to prepare these two financial reports.

The accompanying trial balance was taken at the end of the first quarterly period, on March 31 this year. Copy this information. Arrange the accounts in proper order, according to classification. You may do this with pencil on whatever kind of paper your teacher wishes to use, or on a work sheet.

Instructions to Students

Prepare a profit and loss statement and a balance sheet for Mr. Quigley's business. These statements may be either simple or classified. A work sheet is optional, not required.

Only the two statements are to be submitted for the contest.

Use simple journal paper, or plain white paper properly ruled, and your *best penmanship*. You may use both sides of the paper.

Additional Information to Be Considered March 31, 1944

*Annual** rates of estimated depreciation = Packing Plant Equipment 10%, Wharf Equipment 10%, Office Equipment 5%, Buildings and Wharf 3%. (* Take one quarter of each annual estimate because the fiscal period which these financial statements cover is three months.)

Packing Supplies Inventory \$87.50; Merchandise Inventory \$9,004.89.

Additional reserve for taxes = Real Estate Taxes \$150, Income Taxes \$200.

(Debit Taxes \$350, credit Real Estate Taxes Payable \$150, and Income Taxes Payable \$200.)

Other adjustments are considered insignificant at this time.

Language Skills Needed by Armed Forces

FROM NO LESSER DIGNITARY than the Secretary of War has come vindication for every teacher who has ever tried to teach anything connected with English and has been called upon to answer youth's suspicious question, "Yeah, but what good is it gonna do me?"

The Secretary of War listed first, in discussing qualifications for admission to Officer Candidate Schools, "a capacity for clear and accurate expression." Since language is the chief means of instruction, the inductee's command of basic language skills is of utmost importance.

This ought to answer even the most practical-minded and rebellious student who ever sneered at the rules of grammar. The Army wants "a capacity for clear and accurate expression." Whatever the Army's faults may be, everybody admits that it does not go in much for ladylike frills. Perhaps the Army can teach respect for language after many a teacher has given up.

The basic language skills needed by the soldier were summarized in a report of the National Council of Teachers of English and published in *Education for Victory* (December 1, 1943). This is a summary of that summary.

The language skills needed by the soldier were found to be as follows:

Listening skills (ability to understand orders, to learn, to memorize); reading skills (ability to

read notices and reports, instructional materials, daily papers); speaking skills (ability to speak clearly and with confidence, to give orders and instructions, to report results); writing skills (ability to write or print legibly; to follow printed directions; to spell correctly; to use specific patterns of written language; to take accurate notes; to write personal letters.)

It should be noted that these skills—listening, reading, speaking, and writing—are required even of the enlisted soldier. An officer, either commissioned or noncommissioned, needs some *additional* skills.

The rebellious student who contends that some wrong usages are not so wrong as some others should find comfort in this suggestion in the same article in *Education for Victory*:

Emphasis in usage should fall on the correction of fundamental errors like *we was, I seen him, them boys, between you and I*, and others of similar frequency. Fine distinctions such as those between *shall* and *will*, *farther* and *further*, *can* and *may*, and others not generally observed in conversation can be omitted from drill exercises.

Perhaps the day is approaching when the purist will live in amity with the iconoclast of grammar, both of them in uniform and fighting a common enemy instead of each other.

National Council of Business Schools

Organized at St. Louis

THE TEMPORARY organization known as the War Emergency Council of Private Business Schools has been superseded by a permanent organization known as the National Council of Business Schools and incorporated under the laws of the District of Columbia. The reorganization took place at a meeting held in St.



H. N. RASELY

Louis, Missouri, on December 28 and 29, 1943.

The meeting opened on December 28, with a luncheon at the Statler Hotel, at which Ben H. Henthorn, president of the American Association of Commercial Colleges, presided. The retiring president of the Emergency Council, Hiram N. Rasely, delivered the principal address at the luncheon. Dr. J. S. Noffsinger, executive secretary of the Council, reported on the progress made in 1943 and submitted recommendations for activities during 1944. F. J. Miller, chairman of the Committee on Research and Educational Standards, gave an excellent progress report and stated that the final report would be presented to the Council at a later date.

Election of Officers

The following officers were elected by the Board of Directors for the ensuing year:

President: H. N. Rasely, Burdett College, Boston.

First Vice-President: Ben H. Henthorn, Kansas City (Missouri) College of Commerce.

Second Vice-President: George A. Spaulding, Bryant & Stratton Business Institute, Buffalo, New York.

Secretary: E. G. Purvis, Strayer College, Washington, D. C.

Treasurer: T. G. O'Brien, Drake Business Schools, New York City.

The Board of Directors consists of the following:

District No. 1: H. N. Rasely; S. L. Fisher, Fisher School, Boston; J. L. Thomas, Thomas Business College, Waterville, Maine.

District No. 2: T. G. O'Brien; P. S. Spangler, Duffs-Iron City College, Pittsburgh; George A. Spaulding.

District No. 3: E. G. Purvis; E. L. Layfield, Kings Business College, Raleigh, N. C.; M. O. Kirkpatrick, Kings Business College, Charlotte, North Carolina.

District No. 4: A. F. Tull, The Business Institute, Detroit; J. R. Gates, Duke & Spencerian College, Cleveland, Ohio; W. E. Harbottle, Miami-Jacobs College, Dayton, Ohio.

District No. 5: Ben H. Henthorn; S. J. Shook, Topeka, Kansas; E. R. Maetzold, Minneapolis (Minnesota) Business College.

District No. 6: G. A. Meadows, Meadows-Draughon College, Shreveport, Louisiana; J. D. Miracle, Draughon's Business College, Abilene, Texas; L. T. Nichols, Draughon School of Business, Oklahoma City, Oklahoma.

District No. 7: Willard J. Wheeler, Wheeler Business College, Birmingham, Alabama; F. O. Balls, Nashville (Tennessee) Business College; Mrs. F. J. Marsh, Marsh Business College, Atlanta, Georgia.

District No. 8: Charles F. Walker, Northwestern School of Commerce, Portland, Oregon; Luke W. Peart, Heald's Business College, Sacramento, California; W. E. Dietz, Dietz Business College, Olympia, Washington.

The meeting was continued on Tuesday evening for the purpose of adopting a new constitution. President Rasely summarized the points presented in the proposed constitution submitted to the members several months ago. Karl M. Maukert, of Duffs-Iron City College, Pittsburgh, conducted the deliberations on the proposed constitution.

The question of raising funds by dues provoked the greatest discussion. The dues for the Emergency Council had been determined by attendance in the day school of each member. The new constitution provides that dues shall be calculated on the gross tuition receipts from both day and evening sessions. It further provides that member schools shall pay \$2 per thousand dollars or fraction thereof on the first \$50,000 of tuition, but that the minimum payment by any school shall be \$25; \$1 for each thousand dollars or fraction thereof on the next \$50,000 of tuition; and 50 cents for each thousand dollars beyond the first \$100,000, except that in no case shall the fee exceed \$200.

The constitution as presented was adopted with slight changes.

The meeting continued on Wednesday for

the purpose of discussing the matter of educational standards. F. J. Miller, of Tiffin Business University, chairman of the Committee on Research and Educational Standards, reported the activities of his committee during the past year and submitted the proposed minimum standards of practice for private business schools. His recommendations were approved.

President Rasely appointed six committees, which will continue to work actively in behalf of the Council during 1944. The names of these committees and their chairmen are as follows:

Membership: M. O. Kirkpatrick.

Research and Educational Standards: F. J. Miller

Business Ethics: E. L. Layfield.

Legislation: P. S. Spangler.

Finance: G. A. Spaulding.

Workshop and Methods Courses for Private Business School Teachers: M. O. Kirkpatrick.

The Council maintains a Washington office at 839 Seventeenth Street, N. W., Washington 6, D. C.

High School Victory Corps Report

IN NINE MONTHS of operation, the High School Victory Corps became "an effective chain of co-operation assuring the Federal Government intelligent help from 6,500,000 high school students and 330,000 teachers on many phases of the war effort," says the U. S. Office of Education in its first survey of the Corps' activities.

The Victory Corps was first announced on September 25, 1942. By July, 1943, more than 70 per cent of the high schools had adopted this program.

Profound changes were made in the emphasis of secondary school programs. Primarily affected were programs of physical fitness, sciences and mathematics, preflight training, preinduction training for critical occupations, agricultural training, and communications arts.

Of 1,401 school systems surveyed, 77 per cent had increased emphasis on sciences; 76 per cent on mathematics; 72 per cent on first aid and safety; 70 per cent on physical education; and 65 per cent on vocational work. In addition, 32 per cent reported that they increased the "tempo of curriculum revision."

THE FEDERAL GOVERNMENT now holds title to 20 per cent of the entire area of United States. The rate of acquisition has stepped up tremendously in recent years, posing serious problems for state and local governments which are chiefly dependent upon real estate tax revenues.—*Nation's Business*

Business Educators in the Service *A Supplementary List*

ARMY

Robert Acker, J. Anderson, George Arms, Stephen Black, Herbert Briggs, F. S. Campbell, J. Francis Carle, David L. Chomitz, F. Maxon Clarke, R. A. Croneis, Gerald Crowningshield, Norton Demsey, Peter Dranginis, H. G. Dyess, Robert Evans, Harold George, H. M. Halverson, C. H. Hammond, Charles E. Hutcheson, Fred Jennings, Merrill Kalb, E. J. Keller, J. R. Kelly, Fred O. Kiel, Frank Lanham, Edward G. Lynch, George Manners, M. L. Math-erly, Vincent McGinn, Robert P. Nevel, Charles O'Connor, James O'Donnell, B. Panell, Kenneth Patton, A. J. Pelone, Paul E. Pendleton, F. Roy, Morton H. Schapiro, John P. Steiner, Dan Steinhoff, George Thigpen, William Walfourth, Golen Walker, J. S. West, Marion Wiley

ARMY AIR FORCE

William M. Kishpaugh, John O. Mann, Jr.

WAC

Carmen M. Bourgoin, Edna S. Foster, Dorothy Markert, Ila Mae Tucker.

NAVY

Robert Barclay, M. H. Burkholder, Donald M. Clayton, M. J. Coon, Hans Fadum, Harry C. Fithian, Oscar Gellien, J. N. Geideman, Harold O. Kramer, George Kremble, Delvar H. Littlefield, John E. Malone, John Milholland, Theos Morck, Joseph Murphy, G. E. Myers, J. Culver Raglan, Felix Randis, Earl Roth, Don Schwing, Lloyd Smythe, Elvin Tetreault, Woodrow Van Eman, Edward E. Wanous, Herman Zink

NAVY AIR FORCE

Benjamin Leyrer

WAVES

Roxie Channell, Audra Flick, Clara Gaffney, Charlotte H. Gummoe, Jane Maul

MARINES

Harold Smolinski

MARINES (WR)

Cecelia Vanden Bossche

COMING TO THE aid of two types of taxpayers, who have special problems in keeping their records, Wilson-Jones has introduced (1) "All-Facts," an improved bookkeeping system for small businessmen and (2) "Farm-Facts," a record book for farmers that simplifies preparing tax returns.—*Financial World*

This Matter of Speed Building

MAXINE S. TUCKER

West Frankfort, Illinois

ORDINARILY, IN OUR SCHOOL, we have three beginning classes in shorthand and typing of about 30 to 35 pupils. Because we have room in our teaching schedule for only two advanced classes, we give qualification tests at the end of the first year for students who wish to go on to the advanced course. These tests consist of a series of short three-letter transcriptions, on which students must make an average grade of 94 or better to qualify for advanced work. One point is deducted for each error.

This may seem unfair to some students who wish to register for the second year of shorthand and typing, but we tell students of this test requirement early in the first year and explain that if they wish to take the second year's work they must work hard so as to be able to qualify.

We were especially blessed (and I do mean blessed, because it seems to me that most teachers of commercial subjects have to get along the best way they can as far as crowded conditions are concerned) in that during the past year we were allowed to divide our advanced students into two divisions, a slow group and a fast group. Each group can be kept working at its best speed, and much can be accomplished in each group under this plan.

I spend a great deal of time in the first semester in reviewing theory principles. Beginning not later than the second term (the seventh week), I dictate a 5-minute take each day for the rest of the school year.

The fast group, which I taught, had an average of between 80 and 90 words a minute when they came into the class, so the grading scale was set up as follows:

First Term: A, 90 w.p.m.; B, 80 w.p.m.; C, 70 w.p.m.; D, 70 w.p.m.

(This, of course, was *one* of the requirements for these grades. Other work in the class had to come up to standard.)

Second Term: A, 100 w.p.m.; B, 90 w.p.m.; C, 80 w.p.m.; D, 70 w.p.m.

Third Term (end of the first semester):

A, 110 w.p.m.; B, 100 w.p.m.; C, 90 w.p.m.; D, 80 w.p.m.

If the scale as set up is followed through the entire year, the student will have to pass the 140-word test to receive an A when he reaches his final term in school.

Use of Minute Takes

The method given at Gregg College during the summer term for teachers is also used—that of minute takes at about 20 words a minute faster than the speed the student is trying to reach on a 5-minute take. Many half-minute and 1-minute takes are dictated during the course of a class period.

When the second semester begins, one day each week in the shorthand class is used for a transcription period. The transcripts are written in longhand. All transcripts are graded, and a careful record is kept. Encouragement helps immensely in reaching a goal. If the student decreases his errors each time he takes the test, he is encouraged, even though he may have well over a hundred errors on the first trial. With encouragement from the instructor, he will try to do better on each succeeding test, and before long he will surprise himself by passing the test within the error limit.

During the second term of the second semester, two days each week are spent in the typing class working toward a goal of twenty-five perfect letters transcribed from shorthand plates in the textbook. The twenty-five perfect letters constitute one of the requirements for a passing grade. Two erasures are allowed on each letter. On a chart placed on the bulletin board, the number of perfect letters is recorded at the end of each day so the student has a check on the number he has completed. Three dictionaries are provided in the room, and students are encouraged to use them. Just as a matter of comparison, it was decided to give the Junior B.E.W. Test at the close of this term and the Senior B.E.W. Test at the close of the last term. Only one student passed the Junior Test.

In the last term, we had another test of twenty-five perfect letters, but this time the letters were transcribed from dictation. This was again a part of the requirement for a passing grade. All the students reached the goal of twenty-five perfect letters. At the close of this term, when we had the Senior B.E.W. Transcription Test, several students passed it. The achievement of the class as a whole was most encouraging, because the greatest number of errors made by any student was five.

It would seem, then, that students gain much more from transcribing from their own notes than from plates. They must first have practice in the art of transcribing, however, and it is best to start with something easy and gradually work up to transcription as it will be in an office.

Another practice followed in our school is that of having one day each week designated as "Secretarial Day," when each student works for one or more teachers on the staff. Teachers dictate letters to the students and ask them to do such work as cutting stencils and making master sheets for examination questions. Students in this way obtain practical experience, which we feel enables them to go out on the job with a little better understanding of what will be expected of them.

Where Is This Lieutenant?

THE COMPLICATIONS of military addresses constitute one of the lesser horrors of war. More than one fond relative has delayed writing a V-mail letter simply because the service address, involving figures and unintelligible abbreviations, had to be written thereon not once but twice.

Now here is an address for a B.E.W. subscriber, a Navy officer, that has all the others beaten, although the Navy usually has fairly simple addresses. The kindest thing you can say for this one is that it has no serial number. The address in all its stark and simple beauty is *Comairtransronspac*, c/o Fleet Post Office, San Francisco.

What it means staggers the layman's imagination. It sounds like H. G. Wells or Buck Rogers—the last four letters could stand for *space*. We visualize Lt. Subscriber at the helm of his rocket ship, daring the outer reaches of transplanetary space at a speed faster than light, armed with a battery of disintegrator rays, and communicating with Terra by means of his technicolor televisior, while the G-2 Moon of Subaqueous Hydrochloride, the unknown planet that is peopled with malevolent mushrooms, spins dizzily by.

We hope this isn't true at all and that *Comairtransronspac* stands for something perfectly simple. We don't want to be let in on any war secrets, but neither do we like the scenery where imagination takes us.—D.M.J.

Spars Win Transcription Certificates

FOURTEEN SPARS in the Yeoman School at the U. S. Coast Guard Training Station, Palm Beach, Florida, have been awarded Senior Transcription Certificates by the BUSINESS EDUCATION WORLD. After ten weeks' instruction in the school, the girls in service took dictation at 100 words a minute and made perfect transcriptions.

Left to right, front row: Marion Horn, of Santa Monica, California; Mary McPherson, Asheville, North Carolina; Evelyn Smith, Vernon, New York; Marion Becker, Butte, Montana; Jane Long, Seattle, Washington; Helen Proetz, St. Louis, Missouri. *Back row:* Bernice Borrer, Westphalia, Kansas; Ruth Parisian, Reno, Nevada; Frances M. Shepard, Middletown, Ohio; Alice Woolery, Seattle, Washington; Margaret Taber, Lakeland, Ohio; Alice Nichols, Cleveland, Ohio. Also in the qualifying group, but not in the picture, are Ruby Crane and Lenora Fisher, Cincinnati, Ohio. H. W. Newman, Ensign, USCG, is officer in charge of this school.



School News and Personal Items

O. RICHARD WESSELS, formerly a training specialist with the Civil Service Commission, Washington, D. C., has been appointed chairman of the Department of Secretarial Science and Business Education at Syracuse University, to succeed Professor George R. Tilford, who is at present on leave and will retire from his post on July 1.

Mr. Wessels has also been connected with the War Production Board as Chief of the Business Services Unit of the Training Section, Personnel Branch. He was for two years on the faculty of Iowa State Teachers College, Cedar Falls. He holds degrees from Iowa State Teachers College and the State University of Iowa and has studied toward the doctorate at the University of Chicago and the State University of Iowa.

MISS MABEL ELLIS has been granted a leave of absence from the Packard School, New York City, and is now a member of Elvin Eyster's instructional staff at the U. S. Naval Training School, Indiana University, Bloomington.

Miss Ellis taught at the Scudder School before joining the Packard staff. She has completed the course requirements for the degree of Ed.D. at New York University and has been corresponding secretary of Alpha Chapter, Delta Pi Epsilon.

CAPT. BEE ROSENBERG, formerly a commercial teacher in Chicago and one of the first officer candidates to attend the Ft. Des Moines WAC school, was recently a student at the Command and General Staff School at Ft. Leavenworth, Kansas, and is now stationed at Ft. Logan, Colorado.

LT. (J.G.) HELEN FRANKLAND, of the WAVES, formerly on the faculty of the Hume-Fogg High School, Memphis, Tennessee, is now assistant administrative officer in the office of the General Inspector of Naval Aircraft, New York City.

Lt. Frankland received her commission in June, 1943, and for five months was assistant personnel officer and assistant to the commanding officer on WAVES Affairs at the Receiving Station of the Navy Yard in Washington, D. C. As senior WAVES officer to four ensigns and more than one hundred enlisted women, her duties included interviewing personnel, supervising recreation and barracks, discipline, matériel and personnel inspections, inventory of Ship's Service, and progress tests for yeomen.



WALTER E. LEIDNER

WALTER E. LEIDNER has been appointed Head of Department, Commercial Branches, at the Roxbury Memorial High School (Boys), Boston, to succeed the late Thaddeus J. Keefe.

Mr. Leidner has degrees from Boston University and Harvard University and has studied at Boston College and the University of London. He taught for many years in the High School of Commerce, Boston, and has conducted teacher-training courses in the Department of Commercial Education, Boston University. He is a former president of the New England High School Commercial Teachers Association and was formerly a member of the executive board of the E.C.T.A.

DR. MAX GELLER, a member of the secretarial faculty of Midwood High School, Brooklyn, New York, has completed his doctoral study into the life of a racial minority, the Negroes in the Bedford-Stuyvesant area of Brooklyn. His graduate study at New York University, leading to the M.A. in 1935 and the doctorate in 1943, was in the fields of sociology and anthropology. Dr. Geller taught for twelve years in the Alexander Hamilton High School in the area in which he made his research.

In the course of his study he visited the homes of one hundred of his former Negro students. He made a comparison between school achievement and social factors and studied the effect on personality development of membership in a racial minority group.

MISS MATHILDE HARDAWAY, who was a member of the business education staff of the Woman's College of the University of North Carolina last semester, has accepted a teaching assistantship in the Department of Education of Yale University. She is also continuing her graduate study in the field of college education. Her particular interest is in the field of testing and measurements, and she has already made a significant contribution along that line as a co-author of the book, *Tests and Measurements in Business Education*, published by the South-Western Publishing Company.

Anniversary at Grove City

GROVE CITY COLLEGE, Grove City, Pennsylvania, will celebrate in June, 1944, the twenty-fifth anniversary of the graduation of its first commercial teachers. For half a century previous to the first World War, Grove City College had prepared high school academic teachers. During the war the college was asked by a number of public school administrators to offer a commercial-teacher training course to help relieve the shortage of commercial teachers. Only four commercial teachers were graduated in 1919, but by 1940 forty were being graduated each year.

The Department of Commerce at the College was organized by R. G. Walters, who had previously taught in private business schools and public high schools. In 1930 Mr. Walters was made Personnel Officer for the College. He is now Director of Public Relations.

F. H. Sumrall heads the Department of Commerce, and faculty members in the department are Dr. W. Collings, J. G. Bridges, Mrs. Charles Ruffner, Miss Laila Kilchenstein, and Miss Gertrude Ford.

THE ELECTION OF Robert Stanforth as president and treasurer of Bay Path Institute of Commerce, Springfield, Massachusetts, has been announced by the Institute's board of trustees. Mr. Stanforth has been acting as registrar of the school since the beginning of the fall term. He came to Bay Path Institute from Russell Sage College, Troy, New York.

Mr. Stanforth has degrees from Ohio Wesleyan University and Teachers College, Columbia University. He has studied at the University of Cincinnati and is finishing his doctor's thesis at New York University.

THE PEORIA (Illinois) Institute of Business has taken new quarters in the Commercial Bank Building, the largest and newest building in Peoria, located in the loop district. H. H. Head is president of the school.

PORTRAITS AND LANDSCAPES, all produced on the typewriter, were included in a one-man exhibition of the work of Julius Nelson, which was on display for three weeks in January at the Pratt Library in Baltimore. Mr. Nelson, a Baltimore commercial teacher, is the author of a book on artistic typing and is sponsor of an annual Artytyping Contest.

I HOLD THAT man is in the right who is most closely in league with the future.—*Henrik Ibsen.*

CLAY D. SLINKER, teacher, author, humanitarian, whose death on December 14 last we announced briefly, but with deep sorrow, in the January B.E.W., was an outstanding personality in civic and educational circles, especially where the latter pertained to education for business, in which movement he was a pioneer. His death is a distinct loss; his lifework, however, will remain as a perpetual memory.

Mr. Slinker was seventy-nine years of age at the time of his death, which followed a very brief illness. He was born in Logan County, Illinois, and started his teaching career in the rural schools of Iowa. Later he taught ornamental penmanship in the public schools of Nevada, Iowa, and from there he joined the faculty of the Des Moines schools. He became the first teacher in the Business Education Department of the Des Moines schools.

The program of this department soon attracted nation-wide attention; and, as a result, Mr. Slinker rendered widespread service in many capacities. He was one of the first city directors of business education in the United States and held this position from 1915 until his retirement from active service in 1937.

In 1929, Mr. Slinker was chosen by President Herbert Hoover as a member of an official delegation of seven from the United States to attend the International Congress for Business Education at Amsterdam, Holland.

He addressed many educational conventions and wrote on many subjects in business education, specializing in junior business training. He taught in the summer schools of Harvard University and the Universities of Wisconsin and Michigan.

Mr. Slinker was a thirty-third degree Mason, a past president of the National Council for Business Education and of the National Commercial Teachers Federation, and a member of several clubs. He is survived by his wife, a son, a daughter, and four grandchildren.

* - *

SOME COMMENTS on the choice of wartime expressions with which we are thoroughly in accord appeared in the A.B.W.A. Bulletin for October. For example:

War effort is apologetic. *Effort* can mean nothing more than severe exertion or attempt. Since the word implies questionable endeavor and, at the same time, has been done to death, why use so weak a term? What's wrong with war job, war drive, fighting the war, or just plain war?

There are no defense plants. They are war plants.

New Studies in Business Education

TWO IMPORTANT NEW studies of interest to business teachers have recently been completed at the University of Southern California under the direction of Dr. E. G. Blackstone by candidates for the doctoral degree.

"Basic Minimum Essentials of Mechanics of English Usage Required by Secretaries" is the title of the thesis presented by Velma O. Abney, who has taught at Los Angeles City College and Metropolitan School of Business in Los Angeles. The study reveals the differences in ability between successful secretaries and recent high school graduates in the correct application of the rules of English usage. Dr. Abney has been a frequent contributor to business education journals and is a member of Pi Lambda Theta, Phi Kappa Phi, and Pi Omega Pi.

Shorthand teachers will be interested in "Suggested Techniques for Improving the Teaching of Shorthand by Leslie's Functional Method," the title of a study made by J. Frances Henderson, Associate Professor of Business Education at Oklahoma A. and M. College, Stillwater. Dr. Henderson is past national president of Pi Omega Pi and editor of the *Review of Business Education*. She received her B.S. degree at Northeast Missouri State Teachers College and her A.M. degree at the University of Iowa.—*F. G. Fox.*

A New Movie about the School Budget

NEW DEMANDS MADE upon American schools, resulting from technological developments and the coming of the air age, have brought about changes in teaching methods that make it necessary for American schools to acquire new and better teaching equipment and to have better-paid teachers. This is the theme of a new sound motion picture, "Pop Rings the Bell." (Pop is the custodian of "Middleton High School.")

This two-reel motion picture is sponsored by the National School Service Institute and was produced by the Jam Handy Organization, Detroit. It will be shown before groups of taxpayers, civic clubs, parent-teacher groups, service clubs, and other organizations.

The premise of the motion picture is that the average taxpayer usually fails to realize that technology and the development of aviation have thrown new burdens on the schools, and that more liberal budgets are essential if the schools are to meet their obligations adequately.

Information about this motion picture and its showing schedules may be obtained from the National School Service Institute, Shop 307, Palmer House, Chicago 3, Ill.—*Lyne S. Metcalfe.*



What Is the Law?

Does the owner of real estate have the right to saw off branches of trees that are overhanging on his land? To whom does the fruit belong that falls from these branches onto his land?*

A Letter to Hamden L. Forkner

I HAVE BEEN FOLLOWING with much interest your articles in the magazine, especially the one in the November B.E.W. I showed it to my superintendent. I understand that on the strength of that article, plus the "News from Washington" in the October issue, a new program was devised here whereby the eighteen-year-old senior boys who were to report for military duty on November 26 were given a deferment, and special classes are being held for these boys so that by January 14 they will receive their high school diplomas. I only wish you could see how happy the boys as well as their parents are that they can finish high school now. The parents were much perturbed that their sons would feel too old to re-enter high school when the war is over and they are discharged from military duties.—*Gladys Buehlman, Senior High School, Joplin, Missouri.*

*Yes. The owner of realty has the right to saw off branches that are overhanging on his land. The fruit belongs to the owner of the tree, but he may not collect it without committing the tort of trespass. (*American Business Law*. R. Robert Rosenberg)

Drills in Preinduction Mathematics

R. ROBERT ROSENBERG

THE following drill in the application of the fundamental operations is the fourth in a series of eight being presented in the BUSINESS EDUCATION WORLD.

It is hoped that each drill will be used as a standard by which to measure the student's mastery of, and control over, the basic mathematical ideas and processes reviewed in the drill. The processes reviewed provide the

bases or foundations upon which all calculations in higher mathematics are built.

A time schedule based upon working efficiency has been included. If the student does not achieve the time standard set for the drill, he should make repeated trials until he succeeds.

The correct answers to these problems are shown in parentheses.

PART A 30 Minutes

Complete each of the following problems:

- To get $\frac{3}{8}$, we must add $\frac{1}{4}$ to ? ($\frac{3}{8}$)
- $12\frac{1}{2}\%$ of \$360 is ? (\$45)
- $5\frac{1}{2} \times \frac{3}{4}$ is ? ($4\frac{1}{8}$)
- $\frac{3}{8}$ of 2,844 is ? ($1,777\frac{1}{2}$)
- $5\frac{3}{4} \div \frac{2}{3}$ is ? ($8\frac{3}{8}$)
- \$386.50 less 20% is ? (\$309.20)
- What per cent of 27 is 9 ? ($33\frac{1}{3}\%$)
- What must be added to $\frac{3}{4}$ to get $\frac{7}{8}$? ($\frac{1}{8}$)
- Subtract $11/12$ from $9\frac{1}{2}$. ($90\frac{3}{4}$)
- A man saved $\frac{1}{4}$ of his monthly income. If he had \$279 left, how much did he save? (\$93)
- 21 is 7% of what number? (300)
- $587.095 - 97.18$ is ? (489.915)

- $.0875 \times 37.5$ is ? (3.28125)
- $58.76 \div 1.89$ is ? (31.09)
- Subtract $5/6$ from $8/9$. ($1/18$)
- $\frac{3}{4} + 5 + .2 + 1.75 + \frac{1}{2} + .5 = ?$ (8 $7/10$)
- What per cent of 36 is 54? (150%)
- How much more than $41\frac{2}{3}$ is $43\frac{3}{4}$? (2 $1/12$)
- How much less than $1/6$ is $1/8$? ($1/24$)
- What is the exact number of days between May 30 and December 25? (209 days)
- A statement of the income and expenses of the Perfect-Tone Radio Company during each of three years is given below. Complete the statement and find the total income, expenses, and profit for the entire period, and the average yearly income, expenses, and profit.

PERFECT-TONE RADIO COMPANY

Comparative Profit and Loss Statement

	First Year	Second Year	Third Year	Total for 3-Year Period	Yearly Average
Sales	\$87,508.60	\$59,826.49	\$91,296.58	(\$238,631.67)	(\$79,543.89)
Deduct:					
Cost of goods sold:					
Opening inventory	\$12,033.78	\$ 7,206.40	\$ 8,764.93	(\$ 28,005.11)	(\$ 9,335.04)
Purchases	49,642.78	32,867.58	59,783.95	(\$142,294.31)	(\$47,431.44)
Freight inward	3,402.61	1,981.76	4,681.86	(\$ 10,066.23)	(\$ 3,355.41)
Total	(\$65,079.17)	(\$42,055.74)	(\$73,230.74)	(\$180,365.65)	(\$60,121.89)
Less:					
Closing inventory	7,206.40	8,764.93	12,089.76	(\$ 28,061.09)	(\$ 9,353.69)
Cost of goods sold	(\$57,872.77)	(\$33,290.81)	(\$61,140.98)	(\$152,304.56)	(\$50,768.20)
Gross profit on sales	(\$29,635.83)	(\$26,535.68)	(\$30,155.60)	(\$ 86,327.11)	(\$28,775.69)
Deduct: Expenses	5,834.62	3,916.75	8,146.57	(\$ 17,897.94)	(\$ 5,965.98)
Net profit	(\$23,801.21)	(\$22,618.93)	(\$22,009.03)	(\$ 68,429.17)	(\$22,809.71)

PART B—30 Minutes

Solve the following problems:

- Automobile insurance rates were cut 30% due to gas and tire rationing. Find the premium before the reduction, if the new premium on an automobile is \$53.34. (\$76.20)
- A factory purchased a machine for \$1,275. Three years later they replaced this machine with another costing \$1,470. Depreciation

was provided for at the rate of \$127.50 a year. If they were allowed \$400 on the trade in, (a) how much cash did they have to pay and (b) what was the loss on the old machine? (a. \$1,070; b. \$492.50)

- A submarine when surfaced can travel 21 miles an hour. If its submerged speed is 12 miles an hour, what per cent greater is its surface

- speed than its submerged speed? (175%)
4. A musical instrument marked \$108 cost \$122.97 including tax and freight. Find the rate of tax, based on the purchase price, if the freight amounted to \$4.17. (10%)
 5. An automobile consumed 34 gallons of gasoline on a 425 mile trip. At the same rate of consumption, how many gallons of gasoline would be needed for a 525 mile trip? (42 gallons)
 6. A 24-family apartment house, valued at \$68,000, was fully occupied at the following rentals: 4 apartments at \$65 a month; 8 at \$52; 6 at \$45; 4 at \$38; and 2 at \$32. The average annual repair and maintenance bill amounts to \$1,650; the building superintendent is paid \$30 a month plus the use of the basement apartment, rent free; annual property taxes amount to \$2,910.40; and water taxes to \$380. Assuming that these represent all expenses during the year, find the average net monthly income from the building. (\$720.30, net monthly income)
 7. A fruiterer purchased 350 boxes of apples at 84 cents per box. He paid \$116 for freight and drayage, and 12 cents a box commission to the agent. At what price a box must he sell the apples to make a profit of 40 cents on each box? (\$1.63)
 8. On February 1, Walter Johnson bought a house for \$12,500. During the year he paid \$340 for repairs and alterations, \$500 for the construction of a two-car garage in the rear of the house, \$240 for taxes, and \$112 for insurance. On December 1 he sold the house for \$15,000. Find his total gain if he received a rental of \$90 a month during the period he was in possession of the property. (\$2,208)
 9. Allen, Burke, and Carr engaged in the express business and agreed to share the profits in proportion to their investments. If Allen invested \$5,250, Burke invested \$10,500, and Carr invested \$15,750, how much did each partner receive at the end of one year, if the profits amounted to \$6,789? (Allen's share, \$1,131.50; Burke's share, \$2,263; and Carr's share, \$3,394.50)
 10. The land on which a factory was built cost 40% as much as the factory. If the land and building cost \$66,500, what was the cost of each? (Cost of land, \$19,000; cost of factory, \$47,500)

Secretarial Science in Colleges and Universities

THIS SUMMARY is reprinted by permission from the Journal of Higher Education for November, 1943. The study on which it is based was made by Sister Mary Gregoria, B.V.M., of Mundelein College, Chicago. Our readers may wish to refer to Dr. Paul O. Selby's two articles on the subject of secretarial studies in colleges, in the B.E.W. for Sept., 1943, and Jan., 1944.

A questionnaire concerning the status of secretarial courses in colleges of liberal arts and sciences was sent by the Secretarial Department of Mundelein College to the registrars of 148 institutions of higher education. The institutions included in this study were selected from 34 different states located in all four geographic divisions of the country; they vary in size from small colleges to universities. They are all of recognized status in the field of higher education. Twenty-two are state universities; 79 are liberal-arts colleges; 110 are members of the North Central Association; and 23 are Catholic institutions. Twenty-three of the colleges are located in Illinois.

To the 148 questionnaires sent out, 107 replies were received. Answers are summarized as follows:

1. Do you have a department of secretarial science? Yes . . . 50 per cent.

¹A mimeographed copy of the complete tabulation of the data of the questionnaire will be sent to any reader by the author upon request.

2. Do you give credit for shorthand? Yes . . . 54 per cent.
3. How much credit do you permit for shorthand? Answers ranged from 2 to 14 semester hours. Median . . . 8.43 semester hours.
4. Do you give credit for typewriting? Yes . . . 49 per cent.
5. How much credit do you permit for typewriting? Answers ranged from 1 to 9 semester hours. Median . . . 5.02 semester hours.
6. How many clock hours (50 minutes) a week are given to the teaching of shorthand? Answers ranged from 3 to 10 hours. Median . . . 4.69 hours.
7. How many clock hours (50 minutes) a week are given to the teaching of typewriting? Answers ranged from 2 to 6 hours. Median . . . 4.23 hours.
8. What is the maximum number of credit hours permitted in secretarial science toward an A.B. degree? Answers ranged from 3 to 32 semester hours. Median . . . 14.2 semester hours.
9. What is the maximum number of credit hours permitted in secretarial science toward a B.S. degree? Answers ranged from 6 to 40 semester hours. Median . . . 19.75 semester hours.
10. In your opinion should secretarial science be offered in a liberal-arts college? Yes . . . 54 per cent.
11. Should it be given college credit? Yes . . . 54 per cent.

The Lamp of Experience

HARRIET P. BANKER, EDITOR

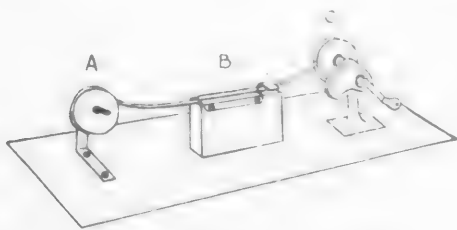
DURING the summer vacation, we renew our accumulated dried-out typewriter ribbons by the process described here and allow them to "age" until September. This seasoning period gives the ribbons greater evenness because it allows the ink to distribute itself more evenly on the fabric.

When a ribbon becomes somewhat faint, it is not left on the typewriter and used, thus wearing down the platen because of the heavier touch that the operator must use in order to make clear copies. When a student notices that the ribbon on his machine is becoming faint, he asks for a new ribbon.

In these days, when typewriters and ribbons must wear longer, every effort must be made to conserve them; therefore, the inking process that we have used successfully may be of assistance to other typewriting teachers.

The first step in the inking process is to inspect the ribbons. Those that have badly worn fabric are discarded, but the spools are saved. Then, the various types of ribbons are placed in piles; a glass plate is put under the inkpot—and the work begins.

The ribbon to be inked is hung on Rod *A* of the machine shown in the accompanying il-



lustration. The end of the ribbon is fed through *B* and then brought over the space to the Winder *C*. Here, it is fastened in the regular way to the empty spool on the winder rack. A small quantity of ink is placed near *B* on top of the glass plate. Then a small brush (preferably a round paintbrush) is dipped into the ink and held against the rib-

bon, which runs on top of *B*, while the other hand winds the ribbon onto *C*.

When the ribbon has been completely wound and inked, it is removed from the rod on *C* and placed in a small tin box. After all the ribbons have been inked, they are stored in a larger tin container. Placing each ribbon in a small tin box and then storing the small boxes in a larger box insures better care of the re-inked ribbons, for the ribbons cannot become unwound and each unit is doubly protected until it is needed.

A pencil sharpener or, better still, a knife sharpener can be used as a winder. The pencil sharpener will turn once and wind once, but the knife sharpener, with one turn, causes the ribbon wheel to make about eight revolutions and thus the work is hastened.

We use a specially prepared ink for this re-inking process. The cost is low—a pint of the ink costs about \$6. That quantity takes care of more than 250 ribbons. This is not only a saving in the cost of ribbons, but it is also a saving in typewriter repair costs because the use of well-inked ribbons reduces wear on the platen.—*Sister M. Jane, O.S.B., St. Cloud Hospital, St. Cloud, Minnesota.*

Shorthand Theory Review

THE COMPLETE THEORY Certificate is a Gregg award much coveted by our first-year shorthand students. The *Gregg News Letter* has provided us with valuable drill work in the review of shorthand theory and in preparation for the Principle Application Test.

We review the theory of shorthand from that excellent little book, *5,000 Most-Used Shorthand Forms*; and copies of the Principle Application Tests that have appeared in past copies of the *Gregg News Letter* are distributed.

These tests are clipped from the *Gregg News Letter* and mounted on the left-hand side of a folder, 9 by 6 inches in size, made from book covers distributed free for advertising purposes by various firms. The key to the test is placed on the right-hand side of the folder. The key is written on shorthand paper, which has been divided into four columns to correspond with the four columns of the printed test on the opposite page.

The pupils are instructed to test themselves from the printed list of words, compare their outlines with those in the key, encircle incor-

rect outlines, and keep a list of such words in a remedial notebook for extra practice and frequent review.

The folders are numbered consecutively on the cover. When the folders are distributed, the number is recorded opposite the pupil's name in a list kept for this purpose. The number is crossed off when the folder is returned; and the number of the new folder, if

one is taken, is then entered. This record serves the purpose of a check on the return of the folders and also insures the giving of different folders to the pupils each time a distribution is made.

Shorthand classes find this device a quick way of reviewing all the principles of Gregg Shorthand.—*Sister Mary Vernard, R.S.M., St. Xavier's Academy, Providence, Rhode Island.*

Prize Winners in the November Bookkeeping Contest

The following students received cash prizes or War Savings Stamps for their papers submitted in the B.E.W. Bookkeeping Contest for November. Names of teachers are in italics.

Junior Division

FIRST PRIZE—\$3

Dorothy F. Woodell, High School, High Point, North Carolina. *Mary Nicholson.*

SECOND PRIZE—\$2

Margaret Curran, St. Patrick's High School, Cedar Rapids, Iowa. *Sister M. Helen Regine, B.V.M.*

OTHER PRIZES—50 cents in War Savings Stamps

Arlene R. Burch, High School, Superior, Nebraska. *Harriet C. Swanson.*
Alice Farland, Pensionnat N.-D. de l'Assomption, Nicolet, Quebec, Canada. *Sister S. Francois d'Assise, A.S.V.*
Rosemary Ferber, High School, Mt. Vernon, South Dakota. *Mrs. Maxine Wiseman.*
Irene Fisher, Richmond High School, Richmond, Maine. *Abby Giggey.*
Monica R. Gibson, High School, Pictou, British Columbia. *Mrs. Colquhoun.*
Peggy Knecht, Academy of St. Catherine, Ventura, California. *Sister Mary Leonella, C.S.C.*
Gloria M. McCartney, Sacred Heart Academy, Lancaster, Pennsylvania. *Sister M. Madeleine Rose, C.S.C.*
Theresa M. Murphy, Summerville High School, Tuolumne, California. *Ruth Tupper.*
Juliette Therrien, High School, Dover, New Hampshire. *Dorothy McDonough.*
Jean Richey, West Side High School, Union City, Indiana. *Harriet Waltz.*
Eva Schmidt, Catholic High School, Boonville, Missouri. *Sister M. Aloysius.*

Senior Division

FIRST PRIZE—\$3

Irene Achin, St. Ann's Academy, Marlboro, Massachusetts. *Sister Donald Marie, S.S.A.*

SECOND PRIZE—\$2

Carol Pearson, White Pine County High School, Ely, Nevada. *Marie J. Kochta.*

Superior Division

FIRST PRIZE—\$3

Dorothy A. Macdonald, St. John's High School, Canton, Massachusetts. *Sister Anna Mildred.*

SECOND PRIZE—\$2

Jane Hann, High School, Hammond, Indiana. *C. Schubert.*

OTHER PRIZES—50 cents in War Savings Stamps

Mary A. Cannuli, Catholic High School, Reading, Pennsylvania. *Sister M. Natalis.*
Rose Anne Dymak, St. Joseph High School, Omaha, Nebraska. *Sister Mary Benitia, C.P.P.S.*
Helen Luttmann, Neptune High School, Ocean Grove, New Jersey. *Irene L. Schuckle.*
Janet Peck, Finch Junior College, New York City, New York. *Miss Mary Rogers.*
Margarette A. Wickline, Davis and Elkins College, Elkins, West Virginia. *Sarah W. DeLauder.*

OTHER PRIZES—50 cents in War Savings Stamps

Frances L. Capra, St. Clement High School, West Somerville, Massachusetts. *Sister M. Janetta.*
Eleanor Fennell, Keith Hall, Lowell, Massachusetts. *Sister Josephus.*
Marie Hendrix, Holy Angels Academy and Business School, Jonesboro, Arkansas. *Sister M. Dorothy Sidler, O.S.B.*
Marilyn V. Horst, Immaculate Conception High School, Celina, Ohio. *Sister Mary Engelbertha, C.P.P.S.*
Dean Nutt, High School, Loraine, Illinois. *Leo Osterman.*
Mary M. Schulte, High School, Oregon, Missouri. *Frances R. Harrison.*

Hearty congratulations to the prize winners and their teachers! We hope that you will "come again" and participate in more of the B.E.W. bookkeeping contests. There will be a contest each month except in June. It is possible for each student to earn four different B.E.W. Certificates of Achievement in bookkeeping during each school year.

On the Lookout

ARCHIBALD ALAN BOWLE

34 The Reed-O-Graph is a calculator designed especially to aid teachers in averaging pupils' marks. It will average from four to twenty marks in about one fifth of the usual time. Bacon and Vincent Company is the manufacturer.

The calculator is a 10-inch Masonite disc, mounted on a hardwood base. A graph on the disc is protected from dust and wear by a green cardboard top plate, which has two transparent windows. To operate the Reed-O-Graph, you simply rotate the disc to each mark to be averaged. No calculations are necessary; the average is read directly from the graph. The entire unit is mounted on rubber tips, so it will not mar the desk top on which it rests.

35 The No-9-Utility Table, made by the Norcor Manufacturing Company, is a folding table, slightly grained to prevent papers from sliding. It has a 30-by-30 inch top with a 2 $\frac{3}{8}$ -inch apron frame, combined and finished to appear as one piece, and weighs about 17 $\frac{1}{2}$ pounds. The top is 26 $\frac{3}{4}$ inches from the floor. Corners are rounded, and edges are beveled. There is a concealed, positive leg lock with no protruding braces. Legs and frame are hardwood; the top is of composition

board, cross-braced underneath. The following color combinations are available: walnut- or maple-shaded legs, with choice of blue, rust, or fawn top, in baked Wax-O-Namel dappled finish.

36 Mak-Ur-Own hinges are the product of the Victor Safe and Equipment Company. They reinforce the edges of paper, photographs, blueprints, and the like, preventing tearing or curling, and provide a surface for indexing, or punching for filing. These hinges are especially useful for material that is to be placed on bulletin boards.

37 Desk Hi-File is the name of a new file manufactured by the Perma-Bilt Equipment Company. It is a two-drawer unit and comes in two sizes, legal and letter. The exterior of the file is of hard Masonite applied to a hardwood frame, finished in attractive office green. The drawers operate on full suspension slides, fully extended from the casework to permit maximum filing capacity. Standard removable compressors are provided.

38 Perhaps the new Telatotal will help simplify computation of the withholding tax. The new computing device comes in two styles. The single-window Telatotal gives the withholding tax on all salaries up to \$200 in five- and ten-dollar units, with the tax figured to the nearest 5 cents for sixteen classifications. The double-window Telatotal gives the withholding tax for all sixteen classifications to the penny, on salaries up to \$100. According to the manufacturer, the Telatotal is useful in the preparation of large or small pay rolls, because all taxes for every worker can be rapidly computed with no charts, rulers, or other gadgets. The device is operated with either hand.

39 The Wilson Jones All-Facts bookkeeping system is useful for small businesses, merchants, and professional men, say the makers. It is a simplified bookkeeping system for keeping a record of accounts on a cash or accrual basis, in accordance with income-tax requirements. It is arranged so that the final totals correspond to the section headings of the income-tax return, thereby simplifying the transfer of the figures to the return.

A. A. Bowle February, 1944
The Business Education World
270 Madison Avenue, New York 16, N. Y.

Please send me, without obligation, further information about the products circled below:

34, 35, 36, 37, 38, 39

Name

Address

The February Transcription Tests

CLAUDIA GARVEY

Transcription Test For the Junior Certificate

(Dictate at 80 words a minute)

Instructions: Spell out the name Colburn as well as unusual names in the addresses. Dictate the following addresses before starting to time the take. These letters are counted in 15-second dictation units of 20 words each.

Letter No. 1: Mr. Kent Browne, Conroy Building, Fargo, North Dakota. Letter No. 2: Mr. Jason Rogers, 18 Stowe Street, Flint, Michigan.

Letter No. 1. Dear Mr. Browne: There are many ways to inform your friends that you are the Colburn agent. The best way is to call / and show them what they are missing by not having Colburn comfort in their homes.

The quickest way to announce to your / community that you are the Colburn agent is through your newspaper. We will send you a useful ad for this / purpose if you will write us.

If you will send us a list of prospects, we will mail a catalogue and write a letter (1) to them, in which your name will be mentioned as our agent. Cordially yours,

Letter No. 2. Dear Mr. Rogers: When a prospect / asks you, "What is the price?" ask him, "What kind of building have you to heat?"

When he has told you, then you can obtain a / sketch of his house and ask for the advice of our engineers. You will receive a blue print showing the size and / location of the Colburn recommended and can fill him with your enthusiasm for the Colburn. Then give him (2) the price, and he is bound to feel that he is getting much more for his money than if you had quoted him without / giving him a vision of the service and satisfaction which go with every installation.

Perhaps you / have already discovered the selling points in the Colburn Handbook. It's a little sales manual. Just to make sure—here's a copy for you. Yours truly, (240 standard words, including addresses)

Transcription Test For the Senior Certificate

(Dictate at 100 words a minute)

Instructions: Spell out the name Colburn as well as unusual names in the addresses. Dictate the following addresses before starting to time the take. These letters are counted in 15-second dictation units of 25 words each.

Letter No. 1: Mr. Carl Olson, Lincoln Building, St. Charles, Missouri. Letter No. 2: Mr. Guy Prescott, Park at Central, Lincoln, Nebraska. Letter No. 3: Mr. J. D. Cronin, 10 State Street, Joplin, Missouri.

Letter No. 1. Dear Mr. Olson: Welcome into the ranks of successful Colburn dealers!

Now that we are partners, our interests are identical, and / we can talk things over in a frank and helpful manner.

The first thing you will want to do, Mr. Olson, is to get someone boosting for you / and the Colburn. There isn't a better way than to sell your friend a Colburn; then he will help you sell the next one. Every Colburn sold makes / a booster for you.

Tell your friends who are furnace prospects that you are now the Colburn agent and that you want to show them what Colburn comfort (1) can really do for them. Tell them you are selling guaranteed heating comfort and satisfaction.

Here's a card containing suggested / resale prices. Cordially yours,

Letter No. 2. Dear Mr. Prescott: Your decision to hang out the Colburn dealer sign and install the Colburn in the homes in / your neighborhood according to the principles and ideals laid down by us is a very important event to us and should be to / you.

We welcome you as our authorized dealer and shall expect you to come to us at all times with your problems and let us help you solve them. (2) There isn't anything about Colburn sales and service that is too small for us to consider when you write or call at our office.

The / officers of the Colburn Dealers Club of your state will be glad to give you any sug-

gestions or advice. Take an active part in the activities / of the Club. The enclosed card contains names and addresses of the officers.

A resale price card is also enclosed. Yours sincerely, /

Letter No. 3. Dear Mr. Cronin: You know how it is when you have written a man a number of letters and haven't received any reply. You feel that (3) you aren't quite fair to yourself to let it go at that and not find out why he hasn't answered.

That's why we are writing you again today. After / having written you eight letters, we wouldn't like to drop the matter without receiving a word from you.

Will you take your pencil and / check the enclosed postal card and drop it in the mail. Then we'll understand each other. Thank you. Very truly yours, (400 standard words, including addresses)

Prediction Pointers

(Based on actual transcripts of the test letters)

DOROTHY M. JOHNSON

ALTHOUGH POSTAL ZONES are not included in the addresses in the transcription tests, because each address is limited to fourteen syllables, you will wish to remind your students of the importance of including complete street addresses and zone numbers in actual letters.

JUNIOR TEST

The spelling *catalogue* is preferred to *catalog*. (See Webster's Collegiate Dictionary.) Many business firms use the short form, however. Either spelling will be accepted in these tests.

Review thoroughly the rules for the use of quotation marks. Without this review, some students will probably fail completely to punctuate the first sentence in Letter No. 2.

Point out that *blue print* should be written as two words.

Review and give some sentences for drill on these words: *its, it's, his, hers, here's, theirs, there's, yours*. Many students have trouble with contractions and pronouns.

Papers will not be disqualified if *Handbook* is not capitalized.

Emphasize the difference between *ad*, the

abbreviation for advertisement, and *add*, the verb.

In a test of this material, one student gave a peculiar spelling to Fargo, making it Fargot!

SENIOR TEST

Review semicolon rules.

Learners tend to hyphenate words beginning with *re*. For spelling practice, drill on *review, resale, rewrite, reprint, reinforce, reinstale, reinsure*.

Give spelling practice on *principle* and *principal*.

"Colburn Dealers Club," like many other names, has no apostrophe. Other illustrations are Teachers College, Columbia University; Eastern Commercial Teachers Association. There is no general rule for the apostrophe in such names, however.

How to Participate In the Transcription Test Service

1. Names and addresses are to be dictated *before* the letters themselves are dictated and need not be read at any set speed. To eliminate error in the spelling of unusual names, the names and addresses may be written on the blackboard.

2. Dictate at the indicated speed the letters designated for the grade of certificate your students wish to earn (80 for the Junior; 100 for the Senior).

3. No preliminary reading of notes or help from any source is permitted before timing of transcript starts.

4. The maximum time allowed for the transcription of the Junior test is 24 minutes; for the Senior test, 27 minutes.

5. The above time limit includes all proof-reading and correction of errors, and the use of the dictionary, which is permitted during transcription.

6. Each transcript must contain the student's name, complete school address, and teacher's name. The length of time required to transcribe all letters should appear on the first letter only.

7. No carbons or envelopes are required. The shorthand notes are *not* to be sent.

8. An entry form consisting of a typewritten list of participants, indicating both the dic-

tation and transcription speeds, should be submitted with the transcripts.

9. To arrive at the transcription speed, divide the number of minutes required for the transcription into the total word count of the dictated material. For example: a Junior test of 240 words transcribed in 10 minutes gives a transcription speed of 24 words a minute.

10. Because many teachers do not have enough eligible students to send in a minimum five sets of transcripts, as formerly required, any number will now be accepted.

11. The fee for examining each pupil's transcripts for each one of the three certificates is 10 cents. Remittance in full must accompany each shipment of transcripts. Ask us about the

easy way to send remittances through the use of B.E.W. stamps.

12. Transcripts are judged solely on a *mailable-letter* basis. Errors that make letters unmailable include: misspelling, untidy erasure, uncorrected typographical error, serious deviation in wording, and poor placement.

13. A Certificate of Achievement will be awarded each student whose transcripts meet an acceptable standard. Transcripts not considered eligible for certification will be marked and returned.

14. Send all transcripts by first-class mail or by express (they cannot be sent by parcel post) to: The B.E.W. Awards Department, 270 Madison Avenue, New York 16, New York.

We or I or You in Letters?

EDWIN M. ROBINSON

In this magazine for December, 1943, we published (page 248) a discussion of letter-writing entitled "I Object to 'We.'" Now Edwin M. Robinson, Director of the Evening and Saturday Divisions, College of Practical Arts and Letters, Boston University, contributes additional food for thought. He tactfully refrained from calling his reply "I Object to 'You.'"—*Editor*

The traditional angle in letter writing is the YOU angle, based on the theory that as far as possible the reader should have himself in mind more than the writer. Because of this tradition, it is very easy to become ridiculous in the use of the word YOU. I might say that I have never taught business correspondence with that YOU angle in mind.

My own approach is to say nothing about the YOU angle, but to ask the members of the class, in the very first meeting, to try not to start any sentence, paragraph, or letter with the word "I" or "we." My purpose in making this request is to encourage the students to use other openings, which, admittedly, are not easy for the beginner, especially after he had learned in shorthand a number of letter openings beginning with "I" or "we."

But I explain that the mental exercise involved in trying to open the letter with words other than "I" or "we" is very beneficial. Usually, after the request not to use "I" or "we" has been made, a number of students will look skeptical and ask for examples. Ordinarily, at least one member of the class has an open-

ing beginning with "I" or "we," which he defies you to start any other way. This, of course, is easy for the instructor, who can take almost any opening sentence and rewrite it in a half dozen ways. In fact, a very useful exercise may be assigned, requiring the rewriting in as many ways as possible of a stated opening sentence.

As the instruction proceeds, sentences beginning with "I" or "we" will occur that are quite all right, and eventually the student will realize that it is not a crime to start with "I" or "we," provided he doesn't do it in every sentence—a habitual custom with many beginners.

As for the choice of "I" or "we" in other places throughout the letter, by the time that the student is well along, he will use either with discretion, taking care to be consistent. A company action is necessarily "we"; an individual action is "I." The correspondent doesn't care which is used, provided he gets the idea quickly and correctly. But either "I" or "we" may easily be overused, and the place where it is overused the most is in the beginning sentence of the letter or paragraph, as:

"We have received your letter of the 16th, and we note that what you have said is true, and it is our considered opinion that we cannot do what you desire; we would suggest, therefore, that you do something else." (It's just as bad with "I.")

B. E. W. Stock Clearance Bargains

Fill out and return the order blank on page 316 today.

Our supply is limited. First come, first served!

Three Important Reprints

We are disposing of our remaining stock of the following three reprints, which we believe you will want to add to your reference library:

The Occupation of Medical Secretary, by Dr. Evangeline Markwick, Colby College, 12 pages, reprinted from the February, March, and April, 1940, B.E.W.

The Modern High School Program, by Dr. William Odell, superintendent of schools, Oakland, California, 6 pages, reprinted from the September, 1940, B.E.W.

The Crisis in Instructional Equipment, by Dr. Ernest Horn, University of Iowa, 8 pages, reprinted from the October, 1940, B.E.W.

Send us a remittance of 6 cents for each booklet desired, to cover mailing and handling costs.

Our Two Most Popular Service Booklets

Pick Your Job and Land It

Written by Sidney W. Edlund, the originator of the famous Man Marketing Clinic of New York City. This booklet will be helpful to your students in obtaining jobs they want, not only now, when jobs are easy to find, but after the war, when they may be hard to get. 36 pages, self-covering, 20 cents postpaid.

I Didn't Know

The author, Lee Blanchard, has been private secretary to top executives in large and important corporations. He jotted down important business facts that he learned while on the job, but not in school. Excellent dictation material in office practice and secretarial classes. Each one of your secretarial students should have a copy. 16 pages, self-covering, 10 cents postpaid.

These books were originally offered as service booklets to our subscribers. Because of widespread and constant demand, we are now offering them for sale. On orders for ten or more copies of each booklet, mailed to one address, we will allow the customary school discount of 25 per cent.

Bargain Sale of A. S. T. Bound Volumes

The American Shorthand Teacher was the predecessor of *The Business Education World*. The change in name occurred in September, 1933 (Vol. 14).

A few bound volumes of the A.S.T. remain on our shelves. A special price of 25 cents a volume net, postpaid, has been set to clear out our stock. We have the following volumes on hand in limited quantities.

Volume 3	September 1902—June 1903
Volume 4	September 1903—June 1904
Volume 5	September 1904—June 1905
Volume 6	September 1905—June 1906
Volume 7	September 1906—June 1907
Volume 8	September 1907—June 1908
Volume 9	September 1908—June 1909
Volume 10	September 1909—June 1910

First come, first served! Many of the contributions in these volumes are of exceptional value to teachers in training and to graduate students. Place your order immediately.

B.E.W. Bound Volumes

If you have not yet ordered your library copies of the bound volumes of the B.E.W., you will want to do so before the stock is exhausted. These volumes sell for \$2.50 net, postpaid. Only the following are in stock:

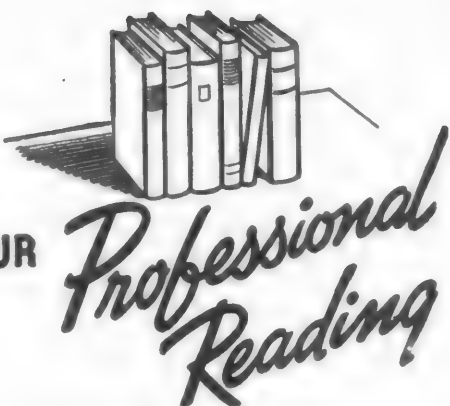
Volume 20	September 1939—June 1940
Volume 21	September 1940—June 1941
Volume 22	September 1941—June 1942
Volume 23	September 1942—June 1943

Delta Pi Epsilon Publications

Complete your file of the annual *Business Education Index*, which the B.E.W. sells for \$1 net, postpaid.

- 1940 Business Education Index
- 1941 Business Education Index
- 1942 Business Education Index

Also, the Bibliography of Research Studies in Business Education 1920-1940—64 pages of invaluable reference material for graduate students and research workers. \$1 net, postpaid.



YOUR Professional Reading

JESSIE GRAHAM, Editor

Wartime Opportunities for Women

Evelyn Steele, E. P. Dutton and Co., Inc., New York, 1943, 181 pages, \$2.50.

Evelyn Steele, editorial director of *Vocational Guidance Research*, has been impressed by the paradox that "war with its many tragic results has opened up many new fields to women seeking careers."

Enlistment in WAC, WAVES, SPARS, and Marines comes first in any list of special wartime work for women. Miss Steele tells about these services and then goes on to consider work in aviation, nursing, retailing, and other fields.

So many lines of work are covered in this book that the treatment of each is brief and the information is general rather than specific. For example, only six pages are devoted to "business and the professions." Under this heading, only four professions are discussed—banking, care of children, teaching, and journalism. Office work is included under various categories, such as Civil Service.

For the girl who is looking for a career in which she may serve now and at the same time prepare for a lifetime occupation, this book presents a good overview of the field of "women's work."

Youth Goes to War

Lyle M. Spencer and Robert K. Burns, Science Research Associates, Chicago, 1943, 223 pages, \$1.25.

"The lack of manpower threatens to become our worst bottleneck of the war and that bottleneck will not be smashed unless free American workers are fighting and producing for victory." Public and private schools are expected to supply annually at least one million trained men and women to the armed services, and one and one half million men and women to essential war and civilian industries while the war lasts. The student must prepare himself, while in high school, to assume adult responsibilities. This means that high school education must include specific training—for armed services, business, and industry.

The above statements are selected from *Youth*

Goes to War, which has been written to supply the information young people need to prepare for adult life in wartime. It presents a potent case for practical vocational education.

The authors emphasize the importance of developing skills and describe training preparatory to entering the armed services. Lists of jobs in the various services are enumerated. The book discusses the essential jobs in "working for victory" and helps the student to prepare himself for victory and afterwards. He is told how to take a personal inventory, how to choose a war job, and how to plan for his place in the postwar world. This is a basic guidance book for high school youth today.

Wartime Jobs for Girls

Mary Rebecca Lingenfelter, Harcourt, Brace, and Co., New York, 1943, 226 pages, \$1.75.

In preparation for the writing of this book, Miss Lingenfelter, who is well known to us because of her earlier books on vocations, visited many places of business and industry. The material is fresh and vital.

Miss Lingenfelter's idea is that every girl from fourteen years of age on up should do something to help win the war. She starts with the time schedule of a junior high school girl and shows that her day is already well filled with activities and that war work must be done at the sacrifice of certain pleasures.

After establishing the truth that the work of every girl is needed, Miss Lingenfelter lists the jobs that girls can do—as volunteers, on a part-time basis, or as full-time employment. Included in this list are: child care, farming, operating telephones, "keeping the world clean," waiting on tables, etc. The work is described and conditions surrounding employment are reported.

We look, of course, for the chapter on office workers. This survey revealed, just as is always the case when we visit offices and inquire about personnel policies, that employees are now willing to employ young girls just as soon as the law allows them to work, and that some previous training in typewriting, stenography, or in the operation of at least one of the business machines is a prerequisite to employment.

In spite of the acute need for office workers, employers are finding that it pays in the long run to give a production and accuracy test before the applicant is hired.

One chapter of this book is made up of a brief survey of the office jobs open to girls who have been trained in office skills but have had no business experience. Other chapters deal with chain- and department-store work, Civil Service, etc.

As this book is addressed to the high school girl, it will no doubt have more appeal to young readers than do the books written for adult workers.

Practice Tests for All Jobs

N. H. Mager, Crown Publishers, New York, 248 pages, \$2.

The "all" in this title is difficult to achieve, but it is met in a common-sense connotation, as sample

questions and answers are given for all types of Civil Service tests, as well as samples from the Army General Classification Test and the individual tests of the various armed services. Instructions on how to apply, how to prepare for tests, and where to apply are given.

This book exemplifies a number of books along similar lines that have popular appeal at present. Several books include sample tests—with answers—used for entrance into United States Army, Navy, and other armed services, including WAC, WAVES, SPARS, and Marines. These books range in price between \$1 and \$2. Among the publishers are: Capitol, Giller, Arco and Grosset and Dunlap, all of New York.

How to Pass a Written Examination

Harry C. McKown, McGraw-Hill Book Co., Inc., New York, 1943, 162 pages, \$1.50.

At first glance, a book on how to pass a written examination may seem to be out of line with today's customs, but it is really appropriate for use these days. The book deals with examinations given in schools, where examinations flourish, but the suggestions given can be applied equally well to the taking of employment or preinduction examinations.

Dr. McKown is known for his books on extra-curricular activities, home rooms, character education, and audio-visual aids.

In the first chapter, the student is warned against considering the examination as something akin to slaughter or execution and is given hints on preparing himself emotionally for this experience, which is not to be considered an ordeal. Other chapters deal with preparing physically and mentally and constitute a guide for an entire personal regimen, including rules on how to study. There are special chapters on answering essay questions and answering new-type questions, illustrated with sample questions and answers. The final chapter deals with what to do after the examination has been completed—how to treat it as a learning experience.

There is nothing particularly new in this book, which is a compilation of many words of common-sense advice. It will probably be of particular help to the adult who is preparing for an examination after several years away from school.

The Writing of Infrequently Used Words in Shorthand

Clyde Eugene Rowe, Ph.D., Teachers College, Columbia University, *Contributions to Education*, No. 869, published with the approval of Professors Ralph B. Spence and Hamden L. Forkner, Co-Sponsors, Bureau of Publications, Teachers College, Columbia University, New York, 1943, 90 pages, \$1.60.

To the best of our knowledge, this doctoral dissertation breaks completely new ground in shorthand research. Those who may do further work in this field can only carry on from the point where this research leaves off.

Important as this work is because of its pioneering, it suffers from the inevitable fate of the trail-blazer—although breaking new ground, it does scarcely more than that. It is important that the new ground be broken, but it is even more important that it be tilled and cultivated until a fruitful harvest is obtained. Because of its pioneering work, this doctoral dissertation will remain one of the outstanding milestones in shorthand research.

Working with high school undergraduates, Dr. Rowe found that during dictation only 52 per cent of the elapsed time is used in actually writing shorthand—the rest of the time is spent in pauses and hesitations.

In a detailed analysis of one unfamiliar word, Dr. Rowe found that 21/60 of a second was consumed before beginning to write, 22/60 of a second was used in writing time, and 28/60 of a second was used in pausing at a total of three different places in the outlines. Thus we have a total of 71/60 of a second spent on one shorthand outline—a writing rate of perhaps 50 words a minute, although the actual writing of the outline was done in 22/60 of a second—a writing rate of almost 180 words a minute.

These figures and others given by Dr. Rowe in his dissertation substantiate the contention that shorthand teaching should concentrate on mental training rather than physical training. Here we have a typical pupil, timed by very sensitive scientific machinery, taking dictation at a rate of approximately 50 words a minute, although what shorthand writing he does is done at a rate of approximately 180 words a minute. Does this pupil's hand need training or does his mind need training? Is his hand slow or is his mind slow?

It is to be hoped that many other research workers will soon follow the trail now blazed by Dr. Rowe. In his final chapter he gives many excellent suggestions for further research, and many more equally vital questions will immediately come to the mind of the shorthand research worker. Dr. Rowe has here opened up what is in our opinion the most promising field for shorthand research yet considered and has placed all shorthand research workers in his debt.—L. A. L.

Fools and Foolishness

By Harry C. McKown, School Activities Publishing Company, Topeka, Kansas, first edition, 263 pages, 1943, \$2.

This volume contains hundreds of brief and interesting accounts of men who have been mocked for being too far ahead of the world. There are not only the old familiar examples, such as Seward's purchase of Alaska, Fulton's steamboat, and the Wright brothers' flying machine, but hundreds of others less familiar and equally interesting.

A section that will interest teachers especially is the one on education. There is an account of Froebel's great contribution to education and the tremendous opposition it met at the beginning. There is the heroic story of Horace Mann, to whom American education is more deeply indebted than to any other man.—L. A. L.

Suggested Reading in Other Journals

M. HERBERT FREEMAN and EDITH J. TUCHMAN

Delta Pi Epsilon, honorary graduate fraternity in business education, sponsors *The Business Education Index*, an annual guide to current literature dealing with business education, published by the BUSINESS EDUCATION WORLD. In preparing the 1943 *Index*, the editors have included many business and professional magazines not primarily devoted to business education. A careful analysis of these publications revealed many articles of specific interest to business teachers. References to some of these articles will appear from time to time as a supplement to the monthly book reviews in the B.E.W.—Editor.

The following references are to *Occupations*, the vocational-guidance magazine published by the National Vocational Guidance Association. (Published October through May, 525 West 120th Street, New York 27, New York; \$3.50 a year.)

January, 1943, page 363-368: "Guiding Youth to Service Today," by H. B. McDaniel. The author describes a program of military and essential service information, a revised appraisal and planning technique for presenting occupational information, and a plan to be used by military advisers. It contains a model form of vocational-guidance record used in the San Diego city schools. Business teachers who participate in any phase of vocational guidance will find much valuable information in this article.

February, 1943, page 464-468: "Rotary Gives Youth Vocational Experience," by C. A. Weber. An excellent description of a co-operative work-experience program carried out by the Rotary clubs and the high schools of the Chicago and Evanston area. Boys and girls were given employment by a Rotarian for a minimum of ten hours a week and received credit for such work as one of the regular high school subjects. Students were employed as salespersons, stenographers, bank clerks, cashiers, window decorators, counselors, messengers, and file clerks. The employers, students, teachers, and parents involved in the experiment were highly gratified with its success.

March, 1943, page 542-544: "Recent Notes on Child Labor," reported by Helen E. Samuel. The Children's Bureau of the U. S. Department of Labor gives information showing the number of boys and girls between fourteen and eighteen years of age who are at work, and also how fast these numbers are increas-

ing. It shows the types of jobs these young people are obtaining and the hazards involved in their employment.

March, 1943, page 563-565: "Women Work and Fight to Win," by Elizabeth McLain. A lesson plan developed to show the opportunities available to women in wartime and to awake in students a realization of the many changes that have taken place in the employment of women. Several sections are devoted to opportunities in clerical work, civil service, stenographic, and related business fields.

March, 1943, page 571-573: "High School Students Chart Their Future," by Gertrude Wolff. An abstract of the survey published by *Fortune Magazine* in December, 1942, showing the unrealistic attitude of high school youth toward occupational planning. Sections of the questionnaire are presented, with a summary of the responses given by a cross-section of high school youth. The figures show that 49.5 percent hoped to go on to college, while many had not made any plans for the future. Even though most of them did not know just what they wanted to do, most of them expected to earn an average of \$49.81 per week.

March, 1943, page 573: "How to Pick a Business School," gives the criteria set up by the New York State Department of Education for the selection of private business schools, based on an annual inspection and approval by the Department. Business educators should be interested in influencing their state departments to set up similar criteria.

May, 1943, page 654-660: "Review of Clerical tests, 1939-1942," by Roy N. Anderson.

Reviews the following clerical tests:

1. Minnesota Vocational Test for Workers
2. Detroit Clerical Aptitudes Examination
3. Standard Clinical Profile Tests
4. Chicago Test of Clerical Promise
5. O'Rourke Clerical Aptitude Test, Junior Grade (Clerical Problems Form A)
6. O'Rourke Clerical Aptitude Test, Junior Grade (Reasoning Test Form A)
7. General Clerical Test, Psychology, Corporation, Industry (Selection Form 20)

A description and evaluation of each test is presented, together with general information about the test and its availability.



Never before have schools done so much to meet the demand for trained operators



Burroughs Adding-Bookkeeping Machine Practice Course

This new Burroughs text for mechanized office practice, short-cut adding methods and commercial and bank bookkeeping is arranged for courses of varying lengths, and is now being used with outstanding success in many commercial classrooms. Each section contains the proper proportion of principles, practice, review and test materials. Ask to see it.

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When asking for a copy of this book please mention the Business Education World.

Shorthand Practice Material

THE GREGG WRITER

Each month the B. E. W. gives in this department some 5,000 words of selected material counted in units of 20 standard words for dictation. This material will be found in shorthand in the same issue of THE GREGG WRITER.

This Plan Cuts Costs of Office Supplies

Extract from a memorandum submitted by
W. K. PANZENHAGEN

Brunswick-Balke-Collender Company, Chicago
In "American Business"

THE FOLLOWING RESTRICTIONS to govern the requisition and the consumption of office supplies and office²⁰ materials are to be observed carefully by every employee in the many branches of our business.²⁰ In all cases where used supplies must be turned in before new ones are issued, due allowances will be made²⁰ for any unaccountable losses and for supplies issued new employees.

Writing Paper—Write brief messages²⁰ to employees within your department or office in pencil whenever it is practical to do so.²⁰ If you need a file copy for follow-up, insert a sheet of pencil carbon.

Typewritten messages of twelve¹⁰⁰ lines or less should be transcribed on the small internal letterhead, size 8½ x 5½.

Make the¹⁰⁰ fullest use of the 8½ x 5½ internal letterheads. You can do it if you say¹⁰⁰ effectively what you want to say in the least number of words possible. Be brief and to the point.

Do not waste writing¹⁰⁰ paper and printed paper forms. Reduce the number of copies and send copies of your letters to other²⁰⁰ employees only if they have need for the information conveyed. Avoid any rewriting as a result²⁰⁰ of errors. Be more careful in your work and you will conserve your own effort, valuable time, and costly²⁰⁰ material.

Do it right the first time.

Carbon Paper—Make every single sheet of carbon paper last as long²⁰⁰ as possible. It can be done if you follow these simple rules:

(a) Always keep the platen and type faces of²⁰⁰ your typewriter in good clean condition. Clean them regularly.

(b) Insert and remove carbon paper carefully²⁰⁰ and you will prevent unnecessary wrinkles and tears.

(c) Store your carbon paper carefully in a flat²⁰⁰ box which can be placed inside your desk drawer.

Adding-Machine Tape—Insert each new roll of paper tape carefully²⁰⁰ and fit it properly between the metal guides so as to insure smooth travel through the feed rolls and thus prevent²⁰⁰ binding, wrinkling, tearing, relisting.

Start the list of figures as close to the top of the tape as possible. Double²⁰⁰ space only if necessary. Tear the finished list of figures immediately below the total.

Do²⁰⁰ not use paper tape for scratch pad notations. Use ordinary scratch paper.

Scratch Pad Paper—Use it only when²⁰⁰ necessary and do not throw any sheet of paper away until you have used every line of writing²⁰⁰ space.

Paper Clips and Bank Pins—Use the same clips and pins over and over again. Remove them from useless files and²⁰⁰ other papers before their discard. Do not hesitate to pick them up from the floor. If you accumulate an²⁰⁰ over supply, the stationery and supply department will arrange to pick them up.

Paper-Fastening Staples²⁰⁰—A metal staple can be used but once. Therefore, use them only for completed files or for papers which are²⁰⁰ to be fastened securely for handling through the mail. Discontinue driving two or more staples through one²⁰⁰ file of papers when one staple will fasten it.

Rubber Bands—Discontinue the common practice of using²⁰⁰ several rubber bands around a package of paper and, whenever practical, use cord or twine as a substitute.²⁰⁰

Erasers—Use your eraser down to the smallest size of stub that you can hold between your fingers and still²⁰⁰ erase. Keep erasers away from heat, which dries them, hardens them, and makes them less pliable.

New erasers will²⁰⁰ be issued to departments only in exchange for eraser stubs turned in.

Pencils and Pencil Leads—Soft-grade lead²⁰⁰ pencils are consumed much more rapidly than pencils with harder lead. Do not use a pencil with softer lead than²⁰⁰ is required on your work.

Sharpen your pencils carefully. It requires but a few turns of the pencil-sharpener²⁰⁰ crank to point your pencil.

Do not exert more than necessary pressure against the pencil point; thus preventing²⁰⁰ breakage.

Pencil lengtheners are now available for pencil stubs and they should be used by every employee²⁰⁰ in order that we may extract the maximum use from every single wooden pencil. These pencil²⁰⁰ lengtheners, available on requisition, will be issued on the basis of one unit to each employee.²⁰⁰

Do not lose or misplace them.

Also, return all pencil stubs not longer than two inches to the employee who²⁰⁰ is in charge of the stationery and supplies in your department. New pencils will be issued to the department²⁰⁰ in exchange for pencil stubs turned in. Stubs longer than two inches are still useful and, therefore, will not be exchanged²⁰⁰ for new pencils.

Stamp Pads—Keep the cover of your stamp pad closed when not in use. Ink dyes crystallize when exposed²⁰⁰ too long, and the impression of your stamp will not be legible.

Rejuvenate your stamp pad regularly by²⁰⁰ appli-

cation of stamp pad ink available in bottles containing either red or black ink. Each bottle comes with a handy applicator brush top. Use your stamp pad until the cloth of the pad is worn through.

New stamp pads will be issued only in exchange for worn stamp pads turned in.

File Folders—Do not discard file folders until they break from brittleness caused by age. Put idle used folders back into use as long as they are convertible in either one of two ways:

(a) Obliterate the inscription on the index tab and turn the used folder inside out. Index tabs in the first position of the more common three position folders will change to third position, while those in third position will convert into first position. The center tab position will remain the same.

(b) Inscribe new indexes on gummed labels and paste them over the index tabs of idle used folders. (1018)

Fight Paper Waste

From "Magazine War Guide"

Fight Paper Waste! The growing use of paper in the manufacture and delivery of war weapons and supplies, coupled with the extreme shortage of manpower to cut timber for the paper mills, means that every pound of paper produced in the United States must be used wisely. A reduction of twenty-five per cent in the use of wrapping paper and bags will, according to the War Production Board, mean an annual saving of over two hundred fifty thousand tons of paper. This is enough to make ninety million V-boxes for emergency rations for combat units.

There are two major ways that you can help s-t-r-e-t-c-h the paper supply, says WPB:

1. By taking goods from stores unwrapped whenever practicable, and by using your own containers when possible.

2. By salvaging all types of waste paper—news-papers, magazines, containers, etc.

If all the paper that goes into household wastebaskets is salvaged, it will not only directly replace pulp in the manufacture of new paper but also make possible an increase in production, thus helping to prevent any further curtailment in the use of paper. During 1944 our paper mills will need about six hundred thousand tons of waste paper each month—a great deal more than is being salvaged at the present time. Inventories are low; the demand great. Community salvage committees have organized to handle the collection of this critically needed material, WPB says; the mills will take all they can get.

Let's each of us join in this fight against paper waste! (296)

Salt Proves Vital in Modern Warfare

A release from International Salt Company, Inc.

SALT is indispensable for seasoning, pickling, and brining our food supplies—but this amounts to a mere one million four hundred thousand-ton pinch compared to the six million tons used up by industry each year.

Ranks Among Five Leading Chemicals. Modern scientists rank salt among the five most important industrial chemicals known to man. The others are water, air, coal, and sulphur, and from these five familiar building blocks of nature chemistry has assembled such amazing new materials as plastics, aluminum, magnesium, synthetic rubber, and synthetic gasoline, to name only a few.

Salt probably began to play its most vital role on its war job after it had been broken down chemically and divided into soft white metal called sodium and greenish-yellow gas called chlorine. To do this, chemists literally melt the salt crystals with a jolt of electricity until they have a molten mass. Electricity then separates this "lava" into metal and gas.

Sodium, a silvery metal so soft it can be cut with a knife and run through pipe lines, is one of the most important of industrial chemicals. High octane gasoline for America's warplanes and tanks is made with the aid of sodium. So are the brilliant yellow sodium vapor lights which line many of the nation's vital highways. And from "liquid metal" comes sodium peroxide, which makes it possible to bleach military uniforms to permanent whiteness, and which is used in medicinal compounds to fight gangrene, the scourge of battlefields.

Workers who handle hard steel parts for tanks, planes, guns, jeeps, or any piece of war mechanism, for that matter, use material that has been case-hardened by still another member of the salt family, sodium cyanide. This chemical is also used in electroplating gold, silver, copper, and zinc to commoner metals such as iron and zinc. Steel shells, plated with copper to resist rust, are now supplanting solid copper shells.

Chlorine—Killer and Protector. Chlorine, teammate of sodium, is both a protector and a destroyer of life, depending on how the chemist decides to use it. Munitions plants use it to make the deadly "Lewisite" gas as well as phosgene and mustard gas, magnesium fire bombs, and smokeless powder. Yet, added to drinking water, this derivative of salt safeguards the health of soldiers on battlefields all over the world. It is also a means of treating sewage to prevent the spread of typhus germs and is used in making defensive smoke screen material.

From chlorine comes eleven other important chemical combinations, all stemming from commonplace salt, and each performing a long list of services to the nation. Chloroform for wounded men, fire extinguishers for chemical warfare, and refrigeration for food transports and base hospitals, all come from a chlorine combination called methylene chloride. Another combination is used as a dry cleaner, paint remover, fumigant, and insecticide. There are literally hundreds of other uses for scores of chlorine mixtures.

"Salt cake" is no new kind of pretzel, but a highly important chemical derivative used extensively in America's growing pulp industry to bleach. And in making salt cake in furnaces, chemists get hydrochloric acid as a by-product, which in turn is necessary in the manufacture of synthetic rubber such as Buna S, Neoprene, Koroseal, and others essential to the war effort. If the rubber depends on salt, so do the finished natural and synthetic tires which are able to take such terrific punishment on airplanes, jeeps, trucks, and armored cars. For caustic soda, another member of the salt family, is a key chemical in making the rayon cord which

goes into these heavy-duty⁷⁰⁰ tires and makes it possible for them to stand the abuse. And when the tires wear out, caustic soda is used to salvage⁷²⁰ the rubber left. Plastics, too, depend on caustic soda, and, indirectly all the acetylene gas welding⁷⁴⁰ in the country!

Salt Important in Medicine, Agriculture. These are only the highlights of literally⁷⁶⁰ thousands of uses for salt in industry. In the field of medicine there are many others. In agriculture,⁷⁸⁰ farmers have learned to use it to improve their livestock, to kill weeds, in making fertilizer, and in⁸⁰⁰ preserving hay and silage. And then, to keep roads and highways open for the farmer and for industry's all important⁸²⁰ workers, hundreds of cities, counties, and states in the nation have now taken to clearing snow and ice with giant,⁸⁴⁰ mechanized "salt shakers." The action of the rock salt helps maintain dry pavements; prevents icy crusts from forming.⁸⁶⁰

One of the major contributions that the salt industry has made to many manufacturing processes⁸⁸⁰ has been the development of a device called the Lixator. Utilizing rock salt, the Lixator produces⁹⁰⁰ a brine as pure as any that can be made from the finest evaporated salt. This is being widely⁹²⁰ used in food industries and in many manufacturing processes where salt brine of the highest quality⁹⁴⁰ and known density must be available.

Since the beginning of man's history more wars are said to have been⁹⁶⁰ fought over salt than other material including gold and silver and even food. Roman soldiers "earned their⁹⁸⁰ salt" literally. They were paid partly in salt, which gave us the word salary. Salt for early man was hard to¹⁰⁰⁰ get and hence a priceless commodity. At first it was found at salt licks and other places where evaporation¹⁰²⁰ left a natural deposit. Later, men learned to extract brine from the sea and from salt lakes and evaporate¹⁰⁴⁰ it themselves in the sun. Even so, the method was crude, the production small and of poor quality.

Today,¹⁰⁶⁰ salt is mined like coal or pumped in brine form from salt wells and evaporated to high purity. In the entire¹⁰⁸⁰ world about thirty million tons are produced annually, of which more than ten million comes from the United¹¹⁰⁰ States alone. Despite this mammoth consumption, however, salt mining engineers give assurance that there is more¹¹²⁰ than enough to meet all demands now and in the seeable future. But the fact remains that salt consumption since¹¹⁴⁰ 1900 has doubled, largely due to its use in industry, and it may not be too fanciful to assume¹¹⁶⁰ that in some future industrial age of synthetic materials salt may once again become more precious¹¹⁸⁰ as a commodity than gold. (1186)

. . .

DIGGING WELLS is the only business where you don't have to begin at the bottom. (14)

Graded Letters

For Use with Chapter Four of the Manual

By A. E. KLEIN

Dear Frank:

The editorial force of the Cooper Publishing Company will meet on the twelfth in Room 25³⁰ (16 Broadway) at the usual hour. As I looked over the list of matters that must be taken up,

I¹⁰ took particular notice that we have not mentioned your Spanish school books. Could you prepare a brief paper explaining²⁰ the purpose of these books and elucidating what schools will especially like in them?

The committee expects³⁰ to set the meeting ahead a week. Let me have your acceptance quickly.

Russell (95)

Dear Madam:

A good stove with a good oven is the envy of every good cook. Women all over the country²⁰ who have baked and cooked on it, naturally are impressed with the Wagner Stove, for our engineers have exceeded⁴⁰ all our expectations in making this model everything that women who must cook day after day could⁶⁰ wish for. After you have cooked or baked on it, we know you will willingly agree with us that this claim is not⁸⁰ excessive.

We are sending you a list of the dealers in your city who have this particular model on¹⁰⁰ exhibition. If you will visit the dealer's near you and examine it, any further sales effort on our part¹²⁰ will be unnecessary.

Yours truly, (127)

Dear Sir:

For the banquet of the National Bankers Group at its spring meeting in May, we plan to prepare enough²⁰ song sheets to give to each member. We thought of doing this a year ago, but something went wrong and the song sheets were⁴⁰ not ready at the time of the banquet.

I am sending you a list of the songs that we are desirous of having⁶⁰ on the sheet. Can you do the work for us and have it ready for the spring banquet?

Yours truly, (76)

Dear Madam:

If you will examine the bill that you received with the coat you purchased from us recently, you will²⁰ notice that no exchange is possible after the expiration of the time limit shown on that bill.

We are,⁴⁰ therefore, returning the coat to you today.

Yours truly, (50)

Graded Letters

For Use with Chapter Five of the Manual

By A. E. KLEIN

Dear Sir:

Mr. Powell of the Wright Company has wired us regarding the nonpayment of their bill for the cow²⁰ hides shipped to you early in the Fall.

According to their files, he has mailed you five statements, asking you for immediate⁴⁰ payment, but you have never complied. As a professional man, you realize that a business⁶⁰ organization could not profitably run for long if everyone assumed such a casual air about his⁸⁰ bills.

May we please have a satisfactory explanation of why Mr. Powell has not received the sum due¹⁰⁰ the Wright Company. It is our genuine hope that you will pay the bill the moment you get this letter and thus¹²⁰ be saved the embarrassment of a lawsuit.

Yours truly, (130)

Dear Clyde:

I was delighted to get your excellent report on the progress made in the installation of the²⁰ wiring and lighting system throughout our factory.

As you probably know, for a while we could not make arrangements⁴⁰ to get the required equipment.

I shall breathe more freely when that job is satisfactorily completed.⁶⁰ I will be down to the factory now in a fortnight to see how everything is progressing. Right now, I am⁸⁰ terribly busy.

Yours truly, (86)

Dear Michael:

Can you use my friend Hugh Riley in your organization? He has had a problem getting employment²⁰ because of his inexperience. I am confident, though, that he can handle the work of your office⁴⁰ satisfactorily. His training in high school has been quite wide and he has specialized in the type of equipment⁶⁰ your organization sells.

I realize that you are out on the road a good deal. Could you, therefore, write me what⁸⁰ day would be satisfactory to you so that I can bring Hugh down to see you?

Yours very truly, (98)

Mr. Klein:

On the basis of an incomplete report from Mr. Bryan, I am happy to announce that the²⁰ serious problem of getting supplies to the mines has been solved.

Yours truly, (34)

Graded Letters

For Use with Chapter Six of the Manual

By A. E. KLEIN

Dear Mr. Hunter:

I had a spirited talk Tuesday with Mr. Andrews about your suggestion that we allow²⁰ your client, the Holland Grocery Company, credit for the hundred bottles of grape juice that spoiled. We are⁴⁰ unable to accept your suggestion. To begin with, our records show that the merchandise was delivered on⁶⁰ December 6, which means that your client has had it for more than sixty days. If you will refer to the back of⁸⁰ the invoice sent you, you will see that we are not responsible for merchandise more than thirty days after¹⁰⁰ delivery. We are therefore obliged to ask for a prompt remittance from your client.

Sincerely yours, (118)

Dear Mr. Winters:

During the months of August, September, and October, we had occasion to spend more money²⁰ than was taken in; therefore, we have a deficit. This spending though is defensible. For one thing, we had⁴⁰ a big carpenter's bill to pay. If I am not mistaken, the carpentry work was started at the suggestion⁶⁰ of Mr. Gentry, who felt that our building definitely needed it because of its miserable appearance.⁸⁰

For the months of November, December, and January, there should be no deficit, as we will not be¹⁰⁰ obliged to remit on our big bills.

I had a detailed report of our finances prepared and it will be a¹²⁰ pleasure to send you a copy for your records.

Yours sincerely, (131)

Dear Mr. Carpenter:

It is not possible to replace the catalogue you misplaced on this occasion. Because²⁰ of a delay in the shipment of paper, we had to print a small quantity of these catalogues and it⁴⁰ will be difficult to replenish our stock soon.

Nevertheless, I shall make a determined effort to get a⁶⁰ copy for you from an acquaintance of mine who doesn't need his copy. On its receipt, it will be a pleasure⁸⁰ to mail it to you.

As you suggest, we are rechecking your name on our mailing list to be positive that you¹⁰⁰ receive our future printed matter.

Cordially yours, (109)

The Cave on Thunder Cloud

From "More Tish"

By MARY ROBERTS RINEHART

PART V

TISH began with Mr. Muldoon the next morning. He could not leave the cave to carry up water, for daylight revealed¹⁰⁰ another guard across the valley and it was clear we were being watched. While Aggie and I went to the spring¹²⁰ Tish talked to him.

"I'm up against it," he said, "and I know it. They'll get me yet. For the last day or two they've been closing¹⁴⁰ up round this cave, and in a night or two they'll rush it. They've got their headquarters at that farmhouse."

"The thing for you¹⁶⁰ to do then," said Tish, "is to get out while there is time. You can get help and come back."

"And leave you women here alone?"¹⁸⁰

"They're not after us," Tish replied, "and we've managed alone for a good many years. I guess we'll get along."

But when²⁰⁰ she proposed her plan, which was that he should put on Aggie's spare outfit and her sun veil and ride out of the valley²²⁰ on Modestine's back in daylight, he objected. He said no outlaw worthy of the name would fall for a thing like²⁴⁰ that, and he said he wouldn't wear skirts, and that was all there was to it.

But in the end Tish prevailed, as usual.²⁶⁰

"I'm going to the farmhouse this morning and I am going to say that one of the ladies is leaving this²⁸⁰ afternoon and going back home. That will be you. I wish you had a razor, but the veil will hide that. They'll not molest³⁰⁰ you. You'll not only look like Aggie—you'll be Aggie."

We worked feverishly all day, letting out the dress and setting³²⁰ forward the buttons on her raincoat. Mr. Muldoon was inclined to be sulky. He sat at the back of the³⁴⁰ cave, playing solitaire and every now and then examining the road maps. Aggie was depressed too. But, as³⁶⁰ Tish said, getting rid of Muldoon was the first step toward the thousand dollars, and even if Aggie never got her³⁸⁰ gray alpaca again it had seen its best days.

That morning, while Aggie and I sewed and ripped and Mr. Muldoon⁴⁰⁰ sat back in the cave with the road map on his knees, Tish went to the farmhouse. She came back at eleven o'clock with⁴²⁰ a chicken for dinner and a flush on each cheek.

"I've fixed it, Mr. Muldoon," she said. "I talked to one of the outlaws!"⁴⁴⁰

"What?" screeched Aggie.

"He'd come in for something to eat—the red-bearded one. We had quite a chat. I told him we were⁴⁶⁰ traveling like Stevenson—with a donkey;

but that one of the ladies had an abscess on a tooth and was going⁸⁰²⁰ home. He said it was no place for women and offered himself as an escort."

Mr. Muldoon groaned. "What am I⁸⁰⁴⁰ going to do if one of them comes up?" he demanded. "Kiss him?"

Tish looked at him coldly.

"You'll have your jaw tied up,"⁸⁰⁶⁰ she said. "That will cover your chin, and you needn't speak. Point to your jaw. Anyhow, they'll not bother you. I said the⁸⁰⁸⁰ toothache had affected your disposition, and we were just as glad you were going. The red-haired man says he's got⁸¹⁰⁰ relatives near the mouth of the valley and you can stay there overnight." One of the men folks pulls teeth in emergencies.⁸¹²⁰

It is hard, writing all this of Tish, to remember that she has always been a truthful woman. As Charlie⁸¹⁴⁰ Sands said later, when we told him the story and he had sat, open-mouthed, staring from one to the other of⁸¹⁶⁰ us, no one knows what depths of mendacity lie behind the most virtuous countenance.

We started "Aggie" off⁸¹⁸⁰ at two o'clock that afternoon, sitting sideways on Modestine, jaw tied up, veiled and sun-hatted, with Aggie's⁸²⁰⁰ flowered-silk bag hanging to one wrist and a lunch-basket on the other arm. Tish and I saw "her" down the hill and kissed⁸²²⁰ "her" good-by.

This was Tish's idea. I thought it unnecessary, but, as a matter of fact, no matter⁸²⁴⁰ what Charlie Sands may say, it was not a real kiss, going as it did through a veil and a bandage.

The man with⁸²⁶⁰ a gun watched "her" off, and Tish, having waved "her" out of sight round a curve, looked up at him and nodded. Far away as⁸²⁸⁰ he was, he saw that and swept his hat off with quite an air.

Tish's plan was very simple. She told us as we cleared⁸³⁰⁰ up the cave after the day's excitement.

"When I go for the evening milk," she said, "I shall mention that we have a⁸³²⁰ young man with us, a stranger, who has hurt his ankle and cannot walk. And I'll ask for arnica. That's all."

"That's all!"⁸³⁴⁰ Aggie and I exclaimed together. "Certainly that's all. Sometime tonight they'll rush the cave."

"You're a fool!" said Aggie⁸³⁶⁰ shortly.

"Why?" demanded Tish. "We won't be in it. We'll be outside. The moment they are in we'll start to shoot. Not one⁸³⁸⁰ of them will dare to stick his nose out."

When we told this to Charlie Sands he slid entirely off his chair and sat on⁸⁴⁰⁰ the floor. "Not really!" he kept saying over and over. "You dreamed it! You must have! A thing like that!" I hastened⁸⁴²⁰ to explain. "Tish planned it." I said. I remember him looking at Tish who was crotcheting as she told the story,⁸⁴⁴⁰ and moistening his lips. He was quite green in color. (8449)

(To be continued next month)

Actual Business Letters

An Insurance Agent Writes a Client

Mr. Graham Bruce
Medford Building
Akron, Ohio

Dear Mr. Bruce:

As your agent or broker, I wish I²⁰ could get around to see you the way I used to—to help determine your

risks and tell you about new and better⁴⁰ coverages. But—what with gas rationing and shortage of help—it just isn't in the cards.

Of course I still get around⁶⁰ as much as I can. And recently I've found so many people with problems needing attention that I think⁸⁰ a message of warning to you is in order.

You are the one most vitally interested in being¹⁰⁰ properly insured. The premium you pay the company and the commission I get are trifles compared with the¹²⁰ large losses to which you may be exposed at this very minute!

Perhaps you don't know there is a broad new policy¹⁴⁰ that covers damage-suit hazards in and around the home—covers your dog, personal acts, and other things for¹⁶⁰ which you may be legally liable, all for only \$10.

Have you heard of the new theft policy that¹⁸⁰ covers property belonging to you, your family, your guests, your servants? It's much broader, much lower in cost²⁰⁰ than former policies.

Many people don't realize that because of rationing, automobile insurance²²⁰ rates have been slashed so much that "can't afford it" just isn't an argument in these times.

And with property values²⁴⁰ changing rapidly, fire insurance policies should be thoroughly reviewed in many cases.

These are just a²⁶⁰ few of the things you and I should discuss. When I say "I," I am speaking for any agent or broker in whom you²⁸⁰ have confidence.

Let's look at it on the basis that I want to help you get the protection you need—not that I³⁰⁰ just want to sell you something. Since I can't be everywhere at once, won't you look me up? Phone me or drop in to³²⁰ see me, so I can help you protect yourself in these difficult times.

Yours very sincerely, (336)

By Wits and Wags

A MAN sat in a fashionable coiffeur's shop with his little daughter, while his wife was having a marcel wave²⁰ put in her hair.

The little daughter, as she played about, patted her father's bald head and said in a loud voice that⁴⁰ all the ladies who were getting waved could hear:

"No waves for you, daddy—you're all beach." (54)

• • •

TONY: She said I could kiss her on the cheek.

Jack: Did you do it?

Tony: Not exactly. I didn't know which cheek²⁰ she meant and so I kissed her in between the two. (29)

• • •

"FOR heaven's sake," wrote Tommy to his wife, "don't send me any more of those nagging letters while I'm at the Front. I²⁰ want to fight this war in peace." (25)

• • •

THE grocer was busy serving customers, but he noticed a small boy standing near an open box of sweet biscuits.²⁰

"Now, then, my lad," said the grocer, "what are you up to?"

"Nothing."

"Nothing? Well, it looks as if you were trying to⁴⁰ take a biscuit."

"You're wrong, mister. I'm trying not to." (49)

"IS your wife economical?"
"Sometimes. She had only twenty-six candles on her fortieth birthday cake last night." (20)

MRS. SMITH: My daughter is going to New York to study singing.

Mrs. White: That's very considerate of her! (20)

February Transcription Practice

Dear Mr. McCabe:

The wire you received from us the other day, advising that your order couldn't be shipped on time, didn't make us very happy either:

First, because we know just how you feel. It happens to us.

Second, because⁴⁰ thirty years of good will building can fly right out the window when the messenger boy walks in the door—there is⁶⁰ nothing that is more impersonal than a telegram. Uncle Sam doesn't even want us to add the word "sorry."⁸⁰

But we are sorry about it and we want you to know it.

Government priorities, shortages, and labor¹⁰⁰ problems are common to all of us. We'll skip the alibis.

Companies like yours helped us build this business before¹²⁰ the war, and we want your business now and when the war is won.

We have a large amount of must business now, but¹⁴⁰ we are taking care of our old customers too, though not as quickly as we used to.

Let me assure you, however,¹⁶⁰ that we are going to ship your order at the earliest possible moment.

Yours truly, (177)

Dear Mr. Banks:

There's at least one thing, Mr. Banks, that costs no more than it did before the War, and, as a matter²⁰ of fact, costs less than it did four or five years ago . . . it's our Loan Department service.

And . . . it's very important⁴⁰ to all of us in these expensive days that we watch costs and carefully plan the spending of our money if we⁶⁰ are to stay within our incomes.

There is, however, a time in almost everyone's life when, in spite of careful⁸⁰ money-planning, the need for an extra sum of money arises. This need may result from extended illness,¹⁰⁰ maintenance and repair of real estate, or any one of many expenses a person may not be prepared¹²⁰ to meet.

It is at such times that hundreds of persons come to us for a practical solution to their problems,¹⁴⁰ because they know our service is flexible, friendly, and prompt.

We invite you to consult us whenever you¹⁶⁰ are faced with any sort of money problem.

Sincerely yours, (171)

Sis Considers Joining Up

(Junior O. G. A. Test for February)

Dear Al:

Now that Dad is gone, too, I feel deserted and desolate. I went down to the headquarters of the Women's²⁰ Army Corps this morning for information about joining up. I was told that good stenographers were needed⁴⁰ badly and that with my experience I might get a position as secretary to one of the⁶⁰

commanding officers or something. It sounds thrilling. I may even meet you at a dance somewhere in Africa!⁸⁰

Much love, Madeline

P. S. Do they have dances in North Africa? (93)

Persistence Wins

(O. G. A. Contest Copy and February Membership Test)

GOOD NOTES are the bulwark of good stenography. From them one transcribes faultlessly and fluently. When one writes well²⁰ one writes fast and accurately.

A shoddy style reflects a lazy dawdler whose thoughts are spent on other things than⁴⁰ improvement of himself and the gain that comes of making the most of one's self. Let me see a student write and I⁶⁰ will quickly tell you what type of office worker he will become. Neatness in preparing the copy, skill in⁸⁰ mastering the forms, which comes from earnest analysis and practice, enthusiasm for the job of winning, and¹⁰⁰ good sportsmanship if one loses, these are qualifications of a thoroughbred.

Persistence in eradicating¹²⁰ faults of structure and in the effort to write a beautiful copy of this test will make a sure-fire winner¹⁴⁰ of you. (141)

A Student's Estimate of the Value of Business Education

MISS MARIE PEDUTO, a student of shorthand and typing in the Lincoln High School, Jersey City, won first place in a radio-writing contest for New Jersey high school commercial students. Miss Peduto's prize-winning one-minute radio announcement was entitled "The Value of a Business Education in a Democracy at War." Here it is:

"In a democracy at war, the values of a business education are limitless. A thorough business training equips the individual with three prime assets, namely, speed, precision, and mental alertness. Modern business and industry are being called upon to perform almost Herculean tasks. Materials must be ordered, stocked, and properly allocated, so that products vitally essential to the war effort are manufactured in record time. All this cannot be achieved fully without the efficient and intelligent handling of trained business students.

"Today the demand for business workers created by our armed forces is great. The Quartermaster Corps, Signal Corps, and the recently organized AMG organizations are but a few of the units whose functions are performed smoothly by experienced typists, bookkeepers, and expert accountants.

"Prepare now—and prepare well—all you who have a stake in the future of America. Remember, a business education can serve you well in peace—and it can serve your country well in war!"

Miss Grace M. Kennedy is head of the Commercial Department at Lincoln High School.